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United Nations

United Nations Relief and Works Agency for Palestine Refugees in the Near East

Financial report and audited financial statements

for the biennium ended 31 December 1993 and Report of the Board of Auditors

General Assembly
Official Records • Forty-ninth Session
Supplement No.5C (A/49/5/Add.3)

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LETTERS OF TRANSMITTAL

30 June 1994

Sir,

I have the honour to transmit to you the financial statements of the United Nations Relief and Works Agency for Palestine Refugees in the Near East for the biennium 1992-1993 ended 31 December 1993, which were submitted by the Officer-in-Charge. These statements have been examined and include the audit opinion of the Board of Auditors.

In addition, I have the honour to present the report of the Board of Auditors with respect to the above accounts.

Accept, Sir, the assurances of my highest consideration.

(Signed) Sir John BOURN
Comptroller and Auditor General
of the United Kingdom of
Great Britain and Northern Ireland
and Chairman
United Nations Board of Auditors

The President of the General Assembly
of the United Nations
New York, N.Y.

31 March 1994

Sir,

Pursuant to financial regulation 12.1, I have the honour to submit the accounts of the United Nations Relief and Works Agency for Palestine Refugees in the Near East for the biennium ended 31 December 1993, which I hereby approve. The financial statements have been prepared and certified as correct by the Comptroller.

Accept, Sir, the assurances of my highest consideration.

Yours faithfully,

(Signed) William Eagleton
Officer-in-Charge

The Chairman of the Board of Auditors
United Nations
New York

I. FINANCIAL REPORT FOR THE BIENNIUM ENDED 31 DECEMBER 1993

Operations

1. The United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) provides education, health and relief and social services to about 2.9 million Palestine refugees in five areas in the Near East. These areas are Jordan, Lebanon, the Syrian Arab Republic, and the occupied territory of the West Bank and Gaza. Its headquarters are at Vienna, with a headquarters branch located at Amman, Jordan.

2. Until 31 December 1991, UNRWA prepared its accounts on an annual basis. It was decided, from 1 January 1992, to bring the financial reporting of the Agency in line with the United Nations Common System, that is, biennial reporting. This is the first biennial financial report of the Agency, covering the period 1 January 1992 to 31 December 1993.

3. During the biennium, a total of 773,313 children were enrolled in the Agency's 640 elementary and preparatory schools, served by a teaching force of 11,380 teachers. An additional 87,539 pupils attended government and private schools at these education levels, along with 57,578 students at the secondary level at no expense to UNRWA. During the biennium, vocational, technical and pre-service teacher training was provided in eight training centres, with a total enrolment of 10,311 trainees and 474 instructors. Additionally, in-service training courses were provided for 1,906 teachers through the education development centres attached to each field office. At the university level, 1,407 students benefited from the Agency's scholarship programme. Total expenditure in the biennium on the education programme amounted to $273.2 million against a biennium budget of $284.7 million, representing about 48 per cent of the Agency's total regular budget.

4. The health programme covers curative and preventive medical services, which are provided through 120 health clinics. During the biennium, 8,426,618 visits were paid to these clinics by refugee patients for medical consultations. Hospitalization is provided at heavily subsidized rates in 28 hospitals in the four fields, where the Agency has special agreements. In Jordan these services are provided through a cash reimbursement scheme. During the biennium, the number of bed days utilized by refugees in contracted hospitals amounted to 344,495. Environmental health services are also part of the health programme and so is the supplementary feeding programme to pre-school children, pregnant women and nursing mothers. Total expenditure in the biennium on the health programme amounted to $104.2 million against a biennium budget of $107.9 million, representing about 18 per cent of the Agency's total regular budget.

5. The Agency's relief and social services provide socio-economic support for the most disadvantaged of the Palestine refugees and facilitate their self-reliance. By the end of 1993, 42,386 families, representing some 6.2 per cent of the registered refugee population, were receiving "special hardship" assistance, consisting of food, clothing, blankets, shelter repair, selective cash grants for those in extreme distress, preferential access to vocational and teacher training and small grants to establish self-support projects. The social services comprise family casework (counselling and support to solve socio-economic problems), poverty alleviation projects and related skill-training, women's programmes, community-based rehabilitation of the disabled and projects to develop community facilities. These services are open

to all eligible refugees. Total expenditure in the biennium on the relief and social services programme amounted to $58.8 million against a biennium budget of $64.5 million, representing about 11 per cent of the Agency's total regular budget.

6. In support of the three substantive programmes described above the Agency provides supply and transport, architectural and engineering services for construction and maintenance, and administrative services, which altogether accounted for the remaining 23 per cent of the Agency's total regular budget.

7. UNRWA operates an emergency-related fund entitled Extraordinary Measures in Lebanon and the Occupied Territory (EMLOT). During the biennium, UNRWA received over $27.1 million in cash and in-kind contributions to EMLOT, but expended almost $43.3 million. The over-expenditure of $16 million, together with the balance brought forward from 1991, has resulted in a deficit by the end of the biennium of $10.3 million. The accounts for this fund are shown in statements X-XIII.

8. In addition to the immediate measures that the Agency has undertaken in response to the situation arising from the intifadah and the Israeli countermeasures, the Agency has also requested and received special contributions for improving the infrastructure in the occupied territory in terms of shelter rehabilitation, new or expanded sewage systems in the camps and, to some limited extent, for providing the Agency with better facilities to run its education, health and relief and social programmes in the occupied territory. More and more projects are now being implemented. During the biennium, 96 projects were under implementation and expenditure amounting to $21.6 million was incurred, leaving a balance of $16.5 million at the end of 1993. The accounts for this programme are contained in statements XIV and XV under the title Expanded Programme of Assistance. However, it is anticipated that this programme will be phased out and replaced by the Peace Implementation Programme, which is described in paragraph 9 below.

9. Following the historic signing of the Declaration of Principles on Interim Self-Government Arrangements 1/ by the Government of the State of Israel and the Palestine Liberation Organization (PLO) on 13 September 1993, UNRWA initiated a new programme, entitled the Peace Implementation Programme. This programme was developed in close consultation with the Agency's Advisory Commission, major donors and the Palestinian leadership, and was officially launched by the Commissioner-General on 6 October 1993. Under this programme, the Agency has begun to undertake special construction and development projects in the West Bank and Gaza Strip, addressing the needs of Palestine refugees in education, environmental health, primary health care, income generation and social services. The programme also targets similar needs of Palestine refugees residing in Jordan, Lebanon and the Syrian Arab Republic. Projects developed under the Peace Implementation Programme respond to objectives identified by the Secretary General's Task Force on Economic and Social Development of the Gaza Strip and Jericho. The programme forms part of the United Nations integrated approach in support of the transition period in the West Bank and the Gaza Strip. It will replace the Expanded Programme of Assistance, which will be gradually phased out. At 31 December 1993, total pledges for the Peace Implementation Programme amounted to over $30 million. The accounts for this programme are contained in statements XVIII and XIX.

1/ A/48/486.

10. The quality and adequacy of hospital services in Gaza has deteriorated to a level considered to be far from acceptable by international standards. In 1990, the Commissioner-General launched an appeal for funds to construct a 232-bed general hospital to provide much needed additional hospital beds and other health services such as outpatient, diagnostic, therapeutic and supporting services. In November 1991, the European Community pledged 13 million European Currency Units (ECU) ($16.7 million) for construction costs. Other contributions have been received from Sweden, Spain and Turkey. The Agency has also reallocated $1.5 million from the General Fund to the hospital project, for which total costs are estimated at about $35 million, including operating costs for three years. During the biennium, the Agency received ECU 3.9 million ($5.3 million). The accounts for the Gaza Hospital Fund are shown separately in statements XVI and XVII.

Biennium budget and expenditure

11. The Agency's budget, as detailed in statement I, is the operating budget for the biennium 1992-1993.

12. The total budget for 1992-1993 of $699.8 million, as shown in statement I, consists of the following elements:

	Millions of United States dollars
Regular budget	589.7
Emergency and extraordinary budgets:	
Extraordinary Measures in Lebanon and the Occupied Territory (all funds)	49.9
Expanded Programme of Assistance	42.5
Gaza General Hospital Fund	6.8
Peace Implementation Programme	10.9
	699.8

13. The figure for the regular budget includes an amount of $6.5 million budgeted for various capital and special projects on the basis of funds received before the biennium but not spent by the end of 1993. The reason for including these budgetary provisions is to enable meaningful comparisons between the budget and expenditure figures also under the heading of Capital and Special Projects.

14. The budget figure for the Expanded Programme of Assistance consists of allotments set up on the basis of the funds received from 1988 to 1993 in response to various appeals made by the Agency to solicit special contributions for projects aimed at improving the living conditions of the refugee population, mainly in the West Bank and Gaza.

Financial results

15. UNRWA's General Fund ended the biennium with an excess of expenditure over income of about $37.5 million.

16. The Working Capital of UNRWA is not a statutory operating reserve but the balance remaining in the General Fund after liabilities are deducted from assets. The working capital account is used for three purposes: (a) to meet temporary, current year imbalances in cash flow; (b) to fund unforeseen needs; and (c) in the event of a substantial reduction in the Agency's programme, to meet any extraordinary liquidating liabilities. The Working Capital was reduced in the biennium by $37.5 million, the excess of expenditure over income. In addition, it was decided to set up a reserve out of Working Capital for non-construction costs related to the Gaza Hospital amounting to $1.8 million. Pledges made by several donors for 1993 were not received until early 1994. The accounting principles of the Agency require that these contributions be recorded in 1994, that is when they are received. The sums involved amount to approximately $38 million and this is the main reason for the biennium deficit of the General Fund.

17. Statement III shows the Agency's Working Capital as well as all other fund balances. It should be noted, however, that these other balances are earmarked for special purposes. They would therefore not be available to cover part of the costs of the Agency's core programmes, if such a need would occur.

18. Part of the Agency's regular budget is entitled funded ongoing activities, for example, the running costs of certain training centres. These are activities that are part of the Agency's normal programmes; however, donors are solicited for each activity. If donors are not found or if contributions are insufficient to fund the full programme, the General Fund will fund all or part of the activity. At 31 December 1993, the accumulated deficit on these funds amounted to $8.3 million.

19. During the biennium, UNRWA had under implementation some 73 capital and special projects funded by special contributions. Statement VIII shows income and expenditure in the biennium for each project, while statement IX contains the assets and liabilities of each project fund as at 31 December 1993.

20. The accounts of the Staff Provident Funds are shown in statements XX to XXIV. The total assets of the Funds rose from $614 million to $732.6 million. Net investment income for the biennium was $142.8 million, as compared to an annual income in 1991 of $70.5 million.

II. REPORT OF THE BOARD OF AUDITORS

Introduction

1. The Board of Auditors has audited the financial statements of the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) for the period 1 January 1992 to 31 December 1993 in accordance with General Assembly resolution 74 (I) of 7 December 1946 and article XII of the Financial Regulations of UNRWA. The audit has been conducted in conformity with article XII of the Financial Regulations and Rules of the United Nations and the annex thereto, and with the Common Auditing Standards of the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency (IAEA). These standards require that the Board plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free of material misstatement.

2. The audit was conducted primarily to enable the Board to form an opinion as to whether the expenditures recorded in the biennium 1992-1993 had been incurred for the purposes approved by the governing bodies; whether income and expenditures were properly classified and recorded in accordance with the Financial Regulations and Rules; and whether the financial statements of UNRWA presented fairly the financial position as at 31 December 1993 and the results of the operations for the period then ended. The audit included a general review of financial systems and internal controls; and a test examination of accounting records and other supporting evidence, to the extent the Board considered necessary to form an opinion on the financial statements.

3. In addition to the audit of the accounts and financial transactions, the Board carried out reviews under regulation 12.5 of the United Nations Financial Regulations and Rules. The reviews concerned the efficiency of financial procedures, the internal financial controls and, in general, the administration and management of UNRWA. The Board also carried out a review on an organization-wide basis of the procurement of goods and services and the use of information technology.

4. The audit was carried out at UNRWA headquarters at Vienna and at the field offices in the West Bank and Gaza.

5. During the period under review, the Board continued its practice of reporting the results of specific audits through management letters containing detailed observations and recommendations to the Administration. This practice helped to maintain an ongoing dialogue with the Administration on audit issues.

6. The present report covers matters, which in the opinion of the Board, should be brought to the attention of the General Assembly. The Board's observations and conclusions were discussed with the Administration whose views, where appropriate, have been reflected in the report. The present report is divided into two parts, covering the audit of financial statements and management issues, respectively.

Follow-up of actions taken on previous audit recommendations

7. Pursuant to General Assembly resolution 47/211 of 23 December 1993, the Board has reviewed measures taken to implement its prior recommendations. The Board noted that a number of effective actions were taken by the Administration

to implement the recommendations made by the Board in its audit report for the biennium ended 31 December 1991. Detailed actions taken and the comments of the Board thereon are outlined in the annex to the present report.

Overall results

8. The Board's examination revealed no weaknesses or errors considered material to the accuracy, completeness or validity of the financial statements as a whole. Accordingly, the Board has placed an unqualified opinion on the financial statements of the United Nations Relief and Works Agency for Palestine Refugees in the Near East.

Summary of recommendations

9. The Board recommends that the following corrective actions, presented in order of priority, should be taken:

(a) Programme delivery should be further improved through a comprehensive project planning including adequate feasibility studies and the elimination of avoidable delays in project execution (paras. 41 and 48);

(b) Utilization of idle computers at the West Bank should be consistent with the original purposes for which they were acquired. The Agency should also establish a clear policy on the administrative use of programme equipment to ensure efficient utilization of project funds (para. 62);

(c) Property management and accountability should be emphasized as follows (para. 73):

(i) Missing property items should be fully investigated to establish personal responsibility for any losses;

(ii) Adequate property records should be maintained;

(iii) Movements of items should be properly authorized and adequately documented;

(iv) Responsibility for the control of property should be formally delegated to appropriate custodians;

(d) The Agency should establish and enforce a clear policy on the ownership of property acquired for projects through third-party contributions/donations (para. 78);

(e) The Agency's Motor Transport Technical Instructions should be reviewed to include the payment of a reasonable compensation to the Agency as a cost-recovery measure and to emphasize personal accountability for damage to property (para. 82);

(f) UNRWA headquarters should consult with the field offices in the procurement of equipment meant for projects implemented outside headquarters (para. 67);

(g) Early action should be taken to ensure adequate segregation of duties and responsibilities of the staff of the computer operations unit to provide assurance of data integrity (para. 87).

Summary of findings

Accounts and financial reporting

10. An overall deficit of $58 million occurred as at 31 December 1993, owing mainly to the late payment of contributions totalling $38 million to the General Fund and Funded Ongoing Activities (para. 25).

11. Consolidated cash decreased significantly owing in part to late payment of outstanding contributions and expenditure in excess of declining income (para. 26).

12. As a result of high expenditures and the establishment of a new reserve of $1.8 million, the Working Capital Fund showed a deficit balance (para. 29).

Liquidity position

13. The balance of liquid funds dropped from $76 million in 1991 to $17.7 million as at 31 December 1993. This amount can barely cover the Agency's disbursements for two weeks, based on the 1992-1993 expenditure pattern (paras. 33 and 34).

Programme management

14. Owing to inadequate anticipation of problems at the planning stage, inadequate feasibility studies and factors external to the Agency, funds originally earmarked for specific projects were reprogrammed to fund or co-fund new projects, leading to changes in objectives and implementation delays (paras. 36, 37 and 39).

15. The implementation of projects related to the Gaza Beach Camp sewage schemes was delayed for periods of over two years (paras. 44-46).

16. The treatment and utilization of some portions of earmarked contributions were not fully consistent with the donor's instructions (paras. 49-51).

17. The Agency has not obtained reimbursement for payments amounting to $568,656 made on behalf of an organization in respect of the shipment and related costs of food items donated to refugees (para. 55).

Procurement

18. Out of 36 computers purchased for a project at the West Bank, only 6 were used for the benefit of the project, 11 were put to administrative use while 19 remained idle in a warehouse, two years after they were purchased. Idle computers were also found in other locations (paras. 58 and 61).

19. A field office project (Gaza) was deprived of the use of a needed set of equipment for more than two years because the wrong type of equipment was purchased initially (paras. 64 and 66).

Expendable and non-expendable property

20. Inventory control was rather lax, as updated records were lacking in many departments and offices, whilst investigations into missing items were slow (paras. 69, 70 and 72).

21. The ownership of equipment worth over $1.1 million purchased by the Agency through third-party contributions for the provision of medical services to refugees has not been properly established (paras. 75 and 76).

22. Twelve vehicles involved in road accidents were declared beyond economical repair and therefore a loss to the Agency. Reasonable compensation for loss of or damage to vehicles has not been clearly determined in the Agency's Motor Transport Technical Instructions (paras. 79 and 81).

Computer operations and electronic data-processing systems

23. Inadequate segregation of duties, including total dependence on an individual for payroll production, was noted at the computer operations unit (paras. 83 and 84).

Part I: Financial statements

Accounts and financial reporting

Income and expenditure

24. During the biennium, total income (all funds) was about $547 million as against total expenditure of $605 million, resulting in a total deficit of about $58 million as shown in the table below:

	Income	Expenditure	Difference
		(United States dollars)	
General Fund	439 046 599	476 469 369	(37 422 770)
Funded ongoing activities	48 574 484	50 674 592	(2 100 108)
Capital/special projects	9 921 156	10 958 520	(1 037 364)
EMLOT	27 195 920	43 245 742	(16 049 822)
EPA	12 256 570	21 601 573	(9 345 003)
Gaza General Hospital	5 566 305	1 708 470	3 857 835
PIP	4 688 934	660 893	4 028 041
	547 249 968	605 319 159	(58 069 191)

25. Deficits in the General Fund and funded ongoing activities occurred owing to the late payment of $38 million of contributions after the end of the biennium. The deficit in the Extraordinary Measures in Lebanon and the Occupied Territory (EMLOT) programme occurred more as a result of a substantial decline in income than from increased expenditure. The deficits in the Expanded Programme of Assistance (EPA) and capital and special projects were the result of increased activities funded from previous surpluses. The Peace Implementation Programme (PIP) is a new initiative launched in October 1993, hence the low utilization of paid contributions.

Assets and liabilities

Assets - cash position

26. The Agency's total cash position declined from $119 million as at 31 December 1991 to $48.8 million as at 31 December 1993, a decrease of $70.2 million. Among the main causes for the decline were the delays in the payment of 1993 pledges amounting to $38 million (received in January 1994); expenditure on the EMLOT programme in excess of income ($16 million); and the excess expenditure over income in respect of EPA ($9.3 million).

Liabilities - reserve for unliquidated obligations, etc.

27. A breakdown of the figures for these reserve accounts is listed below:

	31 December 1991	31 December 1993
	(United States dollars)	
Reserves for unliquidated obligations	3 603 544	3 215 999
Goods-in-transit	11 978 818	6 774 989
Carry-forward	11 591 719	11 432 873
Total	27 174 081	21 423 861

28. Except for the goods-in-transit reserve which showed a significant drop over the balance as at 31 December 1991, the levels of the two other reserves remained practically unchanged. A sample review of carry-forwards indicated that they were generally set up only when there were clearly identifiable projects or legal contracts. Valid contracts and purchase orders had been raised for the outstanding obligations and the goods-in-transit, respectively.

Working capital

29. The General Fund working capital decreased from $33.7 million in 1991 to a deficit balance of $5.5 million in 1993. The decrease results from the excess of expenditure over income of $37.4 million (see statements V and VII) and the creation of a reserve for non-construction costs for Gaza Hospital ($1.8 million) during the biennium.

30. For the funds other than the General Fund, the Agency records a fund balance instead of working capital. Moderate fund balances realized in 1991, as

a result of income exceeding expenditure, contributed to a total fund balance as at 31 December 1991 of $37 million. However, by 31 December 1993, the fund balances had declined to $16.3 million because during the biennium expenditure exceeded income owing to reasons given in paragraph 25 above.

Liquidity position

31. As requested in paragraph 21 of General Assembly resolution 47/211, the presentation of the liquidity position of the Agency was made in the context of the United Nations system accounting standards.

32. As at 31 December 1993, UNRWA held cash-on-hand and in banks amounting to $48,883,185, of which $37 million was invested in time deposits. All investments had a maturity of not more than four months. At the year end, the average period of maturity was 11.5 days. Therefore, the total cash of $48,883,185 can be considered as liquid.

33. The excess of current assets over current liabilities, or total liquid funds, amounted to $17.7 million compared to $76 million in 1991. The $58.3 million decrease in the liquidity position reflects the reduction in working capital owing mainly to the General Fund deficit of $37.4 million and the $20.7 million reduction in the fund balances.

34. Based on the total expenditure of about $605 million in 1993, the Agency's liquid funds of $17.7 million as at 31 December 1993 could have covered disbursements of less than two weeks, not taking into account income received during 1994.

35. As a policy, the liquidity position is calculated by the Agency on a consolidated basis for all the Agency's funds because all major activities are administered through the General Fund.

Part II: Management issues

Programme management

Inadequate project planning

36. Some projects could not be implemented as originally conceived owing both to inadequate planning and factors which could not have been foreseen by the Agency. As a result of technical problems relating to the implementation of the water supply projects in Gaza, the initial allocation of $3 million was reduced to $1.5 million with the agreement of the donor and the balance of $1.5 million allotted to EMLOT.

37. Similarly, two water desalination plants for the Khan Younis and Rafah camps for which earmarked funding of $1.4 million was set aside, were put on hold and the amount reprogrammed to co-fund other projects. The decision to reprogramme the water projects was based on technical review which concluded that some implementation problems were not adequately taken into account at the planning stage.

38. The Administration explained that donors had expressed immediate interest in the EPA programmes at a stage when they represented a little more than a provisional plan of action. The extent of the difficulties in providing water

in the Gaza Strip, however, became clear only after adequate feasibility studies had been made. Based on the studies, the required solution, namely, a sea-water desalination scheme, was far beyond the Agency's capacity to fund or implement (requiring funding of about $200 million). When it became apparent to both the Agency and the donor that the problems were greater than anticipated, the funds available were reprogrammed. In the future, the Agency intends to put more emphasis on careful evaluation of project feasibility.

39. Another problem is the acquisition of land. Approval was given to build a school at Mar Elias/Sabra in Lebanon and funds were made available. Suddenly, a major road was to be built through the site earmarked for the school. It was therefore not possible to obtain a building permit for the construction to begin. When attempts to acquire a new site failed, it was agreed to reprogramme the funds to build a school at a different location (Ein El Hilweh).

40. The Board readily acknowledges that some of the factors which give rise to the reprogramming of funds and consequently, inhibit timely implementation of programmes, are beyond the control of UNRWA. It is also difficult to obtain sites for projects in those areas where land is scarce or ownership is in dispute. However, the Board is of the opinion that the reprogramming of funds earmarked for approved projects sometimes emanates from the lack of satisfactory consideration of related issues at the planning stage. Comprehensive project planning, including proper feasibility studies, would bring into focus the big problem areas, such as the need to confirm land ownership, or give consideration to alternative sites prior to approval of the projects. Because of reprogramming, the original project objectives were not achieved and the realization of the intended benefits of the new projects was delayed. Also, time and resources are wasted on the original projects before realizing they are not feasible projects.

41. Frequent reprogramming of funds would suggest inefficient programme delivery and might lead to a decline in contributions. The Board therefore recommended improvement in programme delivery through a more comprehensive project planning and effective feasibility studies.

42. The Administration acknowledged the need for further improvement in project development and has introduced procedures to minimize the internal difficulties associated with project planning, including the availability of appropriate sites for planned projects, coordination of projects to avoid duplication and the reduction and control of implementation time. UNRWA is also moving towards detailed planning and implementation of projects in the environmental health sector. The effectiveness of these initiatives will be reviewed in future audits.

Low implementation of funded projects

43. The Board's review of project implementation disclosed that a total amount of $2,305,590 was made available between April 1990 and November 1991 for the implementation of seven listed projects under the Gaza Beach Camp sewage schemes.

44. It was noted that, although the sites for two projects were acquired in September 1992, after funds had been received in April 1990 and November 1991 respectively, only a minimal amount of progress had been made by September 1993. A new forecast completion date was given as May 1994. As a consequence, the implementation of the five other related projects had been delayed for over two years.

45. The Agency told the Board that the drawbacks and problems experienced in the implementation of the first phase have necessitated the need for a more comprehensive feasibility study. This would seem to suggest that the feasibility study done prior to commissioning the projects was inadequate.

46. Also, owing to the deplorable state of the Kalandia school, the Agency solicited and obtained funds to build a new school at an estimated cost of $627,100. Funds were provided by a donor before the end of 1992. After over a year's delay, the project was tendered in March 1994 and has been recommended for approval by the UNRWA headquarters Contracts Committee.

47. The reasons given for the delay included a decision to construct the school at a new location rather than at the old site. This required soil tests and the development of a new design. In the opinion of the Board, it was within the capacity of the Agency to have resolved these problems at a much faster pace to hasten the implementation of the project. The Administration has informed the Board that the sewage and school projects are currently under implementation.

48. The Board recommends that action should be expedited to implement long outstanding sewage and school projects in order to re-emphasize the Agency's capacity for timely programme delivery.

Utilization of donor's earmarked contributions

49. Included in a donor's contribution of $9.7 million to the Agency in 1991 was an amount of $3.1 million earmarked for health programmes for children and another sum of $1.5 million for women's programmes on professional training, both in the occupied territory. The whole amount of $9.7 million was paid into the regular budget (General Fund) and the programmes were not implemented.

50. Upon the donor's inquiry in June 1992 on the utilization of the funds, the Agency identified some projects funded from the General Fund totalling $3.1 million as financed from the donor's contribution.

51. Similarly, in 1993 the same donor contributed $9.3 million, of which $1.6 million was earmarked for the old projects of EPA. Once again, the amount for EPA projects was paid into the General Fund. In March 1994, after the end of the biennium, the error was discovered and adjusted in March 1994 prior to the closing of the account. In adjusting the entry, the amount was recorded as a PIP contribution rather than EPA.

52. The Administration explained that it is the practice of UNRWA to have close consultations with donors on the allocation of their funds for UNRWA projects. This was also the case for the allocation of $1.6 million, originally earmarked for EPA but subsequently reported as falling under PIP. However, the purpose for which the fund was originally given remained the same, that is, the funding of specific projects. The Agency is currently engaged in discussions with the donor to allocate these funds towards PIP projects because EPA is being phased out with donor interest strongly focused on assisting social and economic development in the region.

53. The Board welcomes the ongoing discussions with the donor to obtain the donor's confirmation for the utilization of the EPA contribution for PIP projects.

Outstanding reimbursement of shipments and related costs

54. Based on an agreement signed with an organization, the Agency pays bills in respect of the shipment, handling, insurance and other related costs for food items donated by three countries to the Palestinian refugees in Gaza and the West Bank. These costs are subsequently reimbursed by the organization.

55. As of April 1994, payments made on behalf of the organization amounting to $568,656 had not been reimbursed despite reminders. The Agency has intensified its efforts to obtain reimbursement and intends to request an advance payment prior to handling these shipments in the future.

56. To ensure the continuing availability of food items to needy refugees, the Board suggested that the Agency, through the organization, discuss with the donors the possibility of their providing funding for the shipment and related delivery costs of their contributions in-kind.

Procurement

Purchase of equipment in advance of need

57. The West Bank Field Office purchased 36 personal computers, nine printers and a small quantity of furniture in 1991 and 1992 in support of computer training courses organized through the Women's Programme Centres. A subsequent audit by the Internal Audit Office of UNRWA disclosed that of the 36 personal computers (PCs) purchased, only 6 were being used for the training programme. The rest were either in the warehouse or in use elsewhere. Among other things, the report recommended that a formal procedure for the non-administrative use of computers should be developed and proper planning and justification for procurement proposals should be pursued.

58. The Board's verification of the utilization of the computers revealed that as of October 1993, out of the 36 PCs purchased, 19 were in store not being used, 6 were being used at the Dheisheh Women's Programme Centre while the remaining 11 were in use at some field offices for administrative purposes. Three of the nine printers were also not in use. In effect, the project for which the computers were purchased, the Women's Programme Centres benefited from only six of the computers.

59. The field office should have ensured the full utilization of the first consignment in 1991 of 15 computers and 9 printers before making the second purchase in 1992 of 21 computers. The low utilization of the computers (over two years after the first consignment was received) confirms that they were not of immediate need. The idle computers therefore represent an element of waste as the expenditure did not contribute to the realization of envisaged objectives. That situation may have occurred particularly, from inadequate planning and the lack of effective coordination between headquarters and the field offices in programme implementation.

60. The Administration conceded that the plans and implementation strategies for the computer training course in the Women's Programme Centre were not perfect and could be improved. It was, however, explained that the situation arising from the intifadah prevented the implementation of 50 per cent of the planned activities. Meanwhile, the utilization of the unused computers has been incorporated in the field office's overall requirements for administrative computers.

61. The Board further noted inadequate utilization of computers purchased for the Education Department of the West Bank. The use of 10 computers was delayed for over one year because of the prevailing instability and the lack of appropriate storage for the computers in the schools. Fourteen other computers have remained unused for over two years because the implementation of a tenth-grade programme that would have required the use of computers was cancelled by UNRWA owing to unforeseen financial difficulties.

62. In view of the above the Board recommends that:

(a) Plans for the utilization of the idle computers, consistent with the original purposes should be expedited;

(b) A clear policy on the administrative use of programme equipment should be established and enforced to ensure the efficient utilization of project funds;

(c) Project planning and implementation should be properly coordinated between headquarters and the field offices.

Acquisition of unsuitable physiotherapy equipment

63. In January 1990, the Director of Health at UNRWA headquarters at Vienna submitted a request to Gaza for the confirmation of availability of funds for the purchase of equipment estimated at $54,594. As a result, an order was placed at headquarters for the supply of a quantity of medical equipment.

64. In November 1990, Gaza advised headquarters of the receipt of physiotherapy equipment valued at $45,000 which was found to be inappropriate. After examining the equipment, the physiotherapy supervisor at Gaza concluded that the equipment was not suitable for the physiotherapy programme being implemented at Gaza. The objective of the programme was to train physiotherapy staff in therapeutic skills and techniques. Therefore, the required equipment is the one that supports the training process and serves the target-patient groups that are treated in the clinics.

65. The Board was informed that the physiotherapy supervisor did not have an opportunity to offer her professional advice prior to the purchase because she was not involved in the preparation of the equipment list nor in the purchase. Apparently, the equipment was purchased based on the experience gained elsewhere, and owing to time constraints, the field office was not consulted prior to the purchase.

66. Upon the approval of headquarters, the field office requested the supplier to exchange the equipment already supplied for a more urgently needed equipment of the same value. The requested replacement was delivered in May 1993 at a slightly higher cost. In the opinion of the Board, the initial failure to consult the field office had deprived the programme of the use of the needed equipment for a period of over two years.

67. The Board recommends that headquarters take appropriate action to strengthen its cooperation with the field office in the formulation and coordination of procurement decisions that have direct bearing on the programmes implemented outside headquarters.

Expendable and non-expendable property

Inadequate inventory control

68. The Agency's supply procedures place the ultimate responsibility for the control of property on designated custodians who are the Directors in the case of field offices. The Directors may delegate this responsibility to the heads of departments, divisions and branches. During field audits the Board noted that some sectional heads are not aware of their responsibility for property control.

69. For effective control, adequate inventory records are to be maintained, including location and signatures of persons to whom the property items are allocated. From physical verification of equipment allocated to seven offices at the Gaza field office, the Board observed that the responsibility for inventory control had not been formally delegated, inventory records were not maintained at some of the departments and inventory listings were not available at the offices where they were located. Also, the results of physical inventory counts were not supported by stock certificates to confirm their authenticity.

70. At the West Bank, it was reported that items of equipment worth $137,918 were not found at their designated locations in 15 offices. Comments of some of the user departments on the missing equipment had not been received during the audit visit.

71. Also, transfers of equipment (computers, typewriters, television sets and sewing machines) were not communicated to the Field Supply and Transport Officer nor properly documented. It is obvious that movements of equipment from one location to another without authorization and adequate documentation would lead to losses, hence the Field Supply and Transport Officer's repeated requests to be informed of any movements of equipment. It was noted, however, that these requests had failed to produce the required responses, indicating the need for more effective action.

72. Some departments at UNRWA's headquarters at Vienna had not been able to confirm the physical existence of 95 inventory items that could not be located during a physical check in 1993. Also, during 1993 there were movements of departments to Amman and other field offices. Property items moved to these locations were not properly documented as required by section 8 of the Supply Procedures Manual.

73. The Board is of the view that property accountability has not been given adequate emphasis to address the concerns of the General Assembly as expressed in its resolutions 47/211 and 48/216 of 23 December 1993. In this connection, the Board recommends that:

(a) The missing inventory items should be fully investigated to establish personal responsibility for any losses;

(b) Adequate property records should be maintained;

(c) The movements of items should be properly authorized and adequately documented;

(d) Responsibility for the control of property should be formally delegated to appropriate custodians.

74. The Board was informed that a reminder to comply with the relevant procedures regarding the control of equipment and property has been issued to all field offices as well as headquarters (Vienna) and headquarters branch (Amman).

Ownership of property acquired with third-party contributions

75. At the West Bank field office, the Board noted that equipment worth $741,963 purchased by UNRWA with third-party contributions was considered by the field office as the property of the recipient, the Augusta Victoria Hospital. Similarly, equipment valued at $231,468 and $145,133 also acquired by the Agency through third-party funds was considered as the property of Makassed Hospital and Princess Basma Centre, respectively.

76. It is, however, the view of the Agency's Legal Adviser that such equipment should remain the property of the Agency, as it is on this basis that the equipment was imported at no charge to the recipient. A statement is therefore required to be acknowledged by the recipient that the equipment remains the property of the Agency and should be used in the interest of refugees.

77. At the West Bank, equipment donated to schools by third parties (computers, video cassette recorders, refrigerators, etc.) were not valued and recorded in inventory as required by the Agency's procedures (Finance Technical Instruction No. 17). Cash donations were directly used to acquire property without the knowledge and prior concurrence of the Field Office Director.

78. The Board therefore recommends that the Agency establish and enforce a clear policy on the ownership of property acquired through third-party donations/contributions.

Road accidents and thefts of vehicles

79. From headquarters Property Survey Board (PSB) decisions, it was noted that 12 vehicle accident cases were reported at headquarters and the field offices. In all cases, the vehicles, with a total inventory value of $252,309, were declared beyond economical repair and therefore a loss to the Agency.

80. Of the 12 cases, only five were reported to the police, although the Agency's procedures require that road accidents be reported to the local police for appropriate investigation. Without the police reports, PSB does not have adequate basis upon which to establish responsibility for the accidents. Four other vehicles valued at $37,369 were either stolen or burnt while parked near UNRWA compounds at the West Bank and Gaza. The Agency will amend the Motor Transport Technical Instruction No. 8, paragraphs 6 and 7, to include reporting to the police for damage caused through theft and fire to Agency vehicles.

81. Five drivers were held liable and one partially liable for the road accidents and their Field Directors were advised to take appropriate actions. Only one Field Director has so far decided that the driver should compensate the Agency with the payment of $100 for the loss of a vehicle with an inventory value of $8,100.

82. The Board recommended and the Administration agreed to review the Agency's Motor Transport Technical Instruction (MTTI) No. 6, paragraph 12, to include the payment of a reasonable compensation to the Agency as a cost recovery measure and to emphasize personal accountability for damage to property.

Computer operations and electronic data-processing systems

Segregation of functions - computer operations unit

83. A review of the responsibilities of the staff of the computer operations unit indicated that some production duties are performed in a manner not fully consistent with effective segregation of duties. The production supervisor sometimes allows the production assistant to perform the duties of a control officer. The Information Systems Office (ISO) recognizes that the lines of responsibility in the production unit have become somewhat blurred and has recently requested a reclassification of the post and job description for the production assistant.

84. It was further noted that the Control Officer in charge of the production of the Area Staff Payroll has not experienced a full rotation of duties for over five years. Within this period, he has not been on a continuous leave for more than three weeks. He is therefore always available for the production of the payroll at the end of every month. The Administration agrees that total dependence on one staff member does not make for effective internal control and intends to implement a rotation plan for all production work immediately.

85. The Board further observed that the analyst/programmer in charge of the Personnel Payroll System and the Provident Fund does not have a trained full-time assistant or a backup to assist in programming and documentation duties. This situation has already led to arrears of documentation in respect of frequent programme modifications which she has been unable to cope with.

86. The Agency was aware of the insecure situation with regard to the lack of backup on the payroll. The Board welcomes the steps being taken to maintain the proper segregation of staff duties within resource constraints.

87. In an EDP environment where the control officers at the production section are allowed to make corrections to input data when necessary and inform the users thereafter; and where some of the applications have been developed in-house, the need for effective segregation of duties as well as adequate rotation of duties cannot be ignored. The Board therefore recommends that early action should be taken to segregate and rotate the duties and responsibilities of the staff of the computer operations unit to provide adequate assurance of data integrity.

Cases of fraud and presumptive fraud

88. The Agency informed the Board of three cases of fraud or presumptive fraud that came to notice during the biennium ended 31 December 1993. These cases involving the alteration of values on cheques did not result in a financial loss to the Agency and the three staff members involved have been summarily dismissed.

Write-off of losses of cash, receivables and property

89. Losses reported to the Board for the biennium ended 31 December 1993 totalled $555,791. These are made up of cash ($15,597), equipment ($251,724), supply handling losses ($259,919) and other losses ($28,551). The cash losses represent uncollectible accounts receivable written off. The bulk of supply

handling and equipment losses occurred in a field office and no personal responsibility was established.

Ex gratia payments

90. The Agency advised the Board that, in line with UNRWA financial regulation 11.5, four ex gratia payments amounting to $39,768 were made during the biennium 1992-1993.

Acknowledgement

91. The Board of Auditors wishes to express its appreciation for the cooperation and assistance extended by the Commissioner-General, senior officers of UNRWA and members of their staff.

(Signed) Sir John BOURN
Comptroller and Auditor General of
the United Kingdom of Great Britain
and Northern Ireland

(Signed) Osei Tutu PREMPEH
Auditor-General of Ghana

(Signed) Codanda Ganapathy SOMIAH
Comptroller and Auditor General
of India

ANNEX

Follow-up on action taken to implement the recommendations of the Board of Auditors in its report for the period ended 31 December 1991 a/

I. RECOMMENDATION 6 (a)

1. The Agency's internal audit should cover offices and departments in headquarters within regular intervals.

Measures taken by the Administration

2. This is presently being done. The latest example is the financial audit for 1992-1993 at UNRWA headquarters at Vienna on staff entitlements.

Comments of the Board

3. The internal audit coverage of headquarters activities was expanded during the biennium. The Internal Audit Office was, however, handicapped by the resignation of the EDP auditor. Efforts are ongoing to hire a replacement.

II. RECOMMENDATION 6 (b)

4. The Agency should avoid the use of internal auditors in line functions.

Measures taken by the Administration

5. Agreed. Internal auditors are not used in line functions except in cases of extreme emergencies.

Comments of the Board

6. Internal auditors were not used in line functions during the biennium. The Board will continue to monitor compliance in future audits.

III. RECOMMENDATIONS 6 (c) AND (e)

7. The Agency should initiate an equipment checking programme; the recording of equipment, especially EDP equipment, should be reviewed in all field offices.

8. A comprehensive survey should be carried out in all field offices in order to identify and dispose of surplus or obsolete equipment.

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a/ Official Records of the General Assembly, Forty-seventh Session, Supplement No. 5C (A/47/5/Add.3), sect. II, para. 6.

Measures taken by the Administration

9. The Agency has implemented an equipment checking programme at headquarters and all field offices. This includes ISO equipment.

10. As a result of the equipment checking carried out Agency-wide, surplus and/or obsolete equipment is being identified and surveyed and disposed of in accordance with established procedures.

Comments of the Board

11. The recommendations have only been partially implemented. The identification of surplus/obsolete inventory is ongoing. The Board's audit visits to some field offices disclosed that the investigation of missing property items had not been concluded to establish responsibility for losses.

IV. RECOMMENDATION 6 (d)

12. Equipment assigned to the Agency's Public Information Office should be physically checked and records reviewed.

Measures taken by the Administration

13. During the 1993 equipment checking (fourth quarter) all Public Information Office equipment was checked and records updated accordingly.

Comments of the Board

14. The recommendation has been fully implemented.

V. RECOMMENDATION 6 (f)

15. The Agency should establish a consistent policy concerning the treatment of staff members who lose or damage Agency property.

Measures taken by the Administration

16. UNRWA has striven for consistency, but the difficult environment and sometimes extraordinary circumstances which can surround such incidents, make flexibility desirable.

Comments of the Board

17. No consistent policy on the treatment of staff members who lose or damage Agency property has been established. The Board's present audit indicated that no compensation was obtained for losses or damage to Agency vehicles through the fault of drivers. The recommendation has been re-emphasized in the present report.

VI. RECOMMENDATION 6 (g)

18. The Agency should consider investing the equivalent of the forecasted amounts of headquarters disbursements of Austrian schillings and deutsche mark in deposits of those and other denominations in order to achieve higher interest.

Measures taken by the Administration

19. Receipts of Austrian schillings and deutsche mark contributions are held in deposits for meeting Agency's known requirements of these currencies unless there are pre-existing obligations under the forward contracts. Deposits of contributions receipts in other denominations including in United States dollars are generally made on the basis of the following considerations:

(a) Present and forecasted amounts of disbursements in various currencies;

(b) Interest rates and their expected movements in the future;

(c) Exchange rates of various currencies in relation to the United States Dollar and their expected movements in the future;

(d) Outstanding forward contracts, if any.

(During 1992 and 1993, bank deposits were held in seven and nine different currencies, respectively.)

20. Therefore, bank deposits in various currencies are made on the basis of the Agency's requirements of these currencies and market conditions with respect to interest and exchange rates.

Comments of the Board

21. There was no discernible increase in the Agency's investments in Austrian schillings and deutsche mark in the biennium. Bank deposits in various currencies continued to be made on the basis of the Agency's requirements of various currencies and market conditions with respect to interest and exchange rates. The Board finds these arrangements satisfactory for the time being.

VII. RECOMMENDATION 6 (h)

22. Prior to an investment in United States dollars, the Agency should examine if it is more advantageous to convert United States dollars into other currencies combined with forward contracts.

Measures taken by the Administration

23. Fifty per cent of the Agency's total annual income is received in United States dollars, whereas approximately 90 per cent of the Agency's total annual requirements are in United States dollars. All currencies which are used in the field are also purchased by selling United States dollars. For large sums of expected contributions in currencies that are likely to depreciate against the United States dollar, the Agency has used the mechanism of forward contracts to

protect the dollar value of these contributions. Owing to a great volatility in the currency market with its associated risks and exposure to exchange losses, the Agency is of the view that it is not prudent to convert United States dollars into other currencies combined with forward contracts for the sole purpose of earning a higher rate of interest on deposits in such other currencies. If the United States dollar depreciates significantly against other currencies, it is possible that the Agency may incur exchange losses higher than the additional interest income.

Comments of the Board

24. The Agency does not consider it prudent owing to the volatility in the currency market, to convert United States dollars into other currencies combined with forward contracts for the sole purpose of earning a higher rate of interest on deposits in such currencies. The Board therefore does not intend to pursue the implementation of this recommendation but will keep the matter in view in future audits.

VIII. RECOMMENDATION 6 (i)

25. The Agency should reduce the present number of bank accounts and examine the installation of a micro-workstation in order to facilitate the cash management.

Measures taken by the Administration

26. During 1993, the Agency maintained 19 bank accounts for its headquarters' operations (compared to 18 in 1992 and 24 in 1991). A Chase Micro-Work was introduced in December 1992. Presently, this work station is used for United States dollar and British pound transactions. The Agency is exploring the possibilities of upgrading its use to include transactions in other currencies as well. Furthermore, discussions are currently under way with one of the leading banks in Austria for the introduction of an electronic banking system mainly for Austrian schilling transactions.

Comments of the Board

27. The above-mentioned measures are in line with the Board's recommendation, which should therefore be considered as implemented. Their effects on cash management will be assessed in the future.

IX. RECOMMENDATIONS 6 (j) AND (k)

28. The Agency should establish procedures for its Information Systems Office (ISO) and set up documentation standards for its EDP applications; the duty segregation between development and execution of EDP applications should be improved.

29. According to its Information Systems strategy, the Agency should concentrate all staff resources dealing with personal computers (PCs) and PC-based applications within ISO.

Measures taken by the Administration

30. Since the time of the audit, ISO has embarked on a plan to convert all IBM and WANG systems to either UNIX/SYBASE or PARADOX running on its Local Area Networks. The new systems will be largely field-based. No further development on IBM is contemplated and most systems should be converted within the next three years. Because of this change, no further work has been done on standards for the IBM environment. ISO is in the process of establishing software and documentation standards for the new environment that will be adhered to both by its own staff and by any contractors developing software for UNRWA. Additionally, ISO is working on establishing configuration management procedures that will better define the interface between development and operations.

Comments of the Board

31. The corrective actions already taken will be reviewed in future after the conversion from IBM and WANG to UNIX/SYBASE and PARADOX has been completed within the next three years. The present audit disclosed that the development and execution of EDP functions have not been adequately segregated.

X. RECOMMENDATION 6 (l)

32. The Agency should implement specific measures in order to ensure the security of EDP resources (hardware, software and data) in headquarters and in the field offices.

Measures taken by the Administration

33. ISO has taken several steps to ensure greater EDP security, including the development of a security plan, installation of anti-virus software on all PCs and building of security into systems as they are developed. In addition, no use can be made of any data without the permission of the "owning" division or office.

Comments of the Board

34. Effective action has been taken in respect of this recommendation and further action is not required.

XI. RECOMMENDATION 6 (m)

35. The Agency should establish and implement appropriate job-related training programmes for its EDP staff.

Measures taken by the Administration

36. A formal staff training programme has been initiated and the training budget tripled to accommodate it. Training plans are established every six months for the next six months. Integration of courses and their applicability to ISO plans are taken into consideration in planning.

Comments of the Board

37. This recommendation has been satisfactorily implemented.

XII. RECOMMENDATION 6 (n)

38. In order to make savings in EDP procurement, the Agency should use software packages that comply with user's needs and skills; carry out economical and technical reviews prior to the purchase of hardware; and conclude a blanket contract for PC hardware procurement.

Measures taken by the Administration

39. ISO has completely redone its policies and procedures regarding procurement of both hardware and software. Currently, all standard software is purchased through headquarters Vienna by means of site license agreements and special contracts. Software is provided on each machine on the basis of user need. Hardware will be purchased in 1994-95 by means of a contract with selected vendors for a one-year period. ISO is currently reviewing the tenders. All computer-related purchases must be approved by the Chief, Information Systems Office.

Comments of the Board

40. This recommendation has been implemented.

XIII. RECOMMENDATION 6 (o)

41. The high costs for EDP report printing should be reduced by regularly reviewing the need for printed EDP reports and by using files downloaded on diskettes instead of printed reports.

Measures taken by the Administration

42. Over the past year the number of reports has been monitored and reduced wherever possible. The number of downloads has greatly increased. In addition, after a Cost Benefit Study, ISO purchased a high speed printer that enables us to avoid paying the high costs charged by IAEA.

Comments of the Board

43. The recommendation has been implemented.

III. AUDIT OPINION

We have examined the following appended financial statements, numbered I to XXIV properly identified, the relevant schedules, numbered 1 to 20, and the supporting explanatory notes of the United Nations Relief and Works Agency for Palestine Refugees in the Near East for the financial period ended 31 December 1993, in accordance with the Common Auditing Standards of the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. Our examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as we considered necessary in the circumstances.

As a result of our examination, we are of the opinion that the financial statements present fairly the financial position of the organization as at 31 December 1993, and the results of the operations for the financial period then ended; that they were prepared in accordance with the stated accounting policies, which were applied on a basis consistent with that of the preceding financial period; and that the transactions were in accordance with the Financial Regulations and the legislative authority.

In accordance with our usual practice, we have issued a long form report on our audit of the United Nations Relief and Works Agency for Palestine Refugees in the Near East financial statements, as provided for in the Financial Regulations.

(Signed) Sir John BOURN
Comptroller and Auditor General
of the United Kingdom of Great Britain
and Northern Ireland

(Signed) Osei Tutu PREMPEH
Auditor-General of Ghana

(Signed) Codanda Ganapathy SOMIAH
Comptroller and Auditor General
of India

30 June 1994

IV. CERTIFICATION OF THE FINANCIAL STATEMENTS

31 March 1994

I certify that the appended financial statements of the United Nations Relief and Works Agency for Palestine Refugees in the Near East, numbered I to XXIV, are correct.

(Signed) Ulrich KALBITZER
Comptroller

V. FINANCIAL STATEMENTS FOR THE BIENNIUM ENDED 31 DECEMBER 1993

STATEMENT I

ALL FUNDS

Budget and expenditure for the biennium ended 31 December 1993

(United States dollars)

	Budget			Expenditure		
	Cash	In kind	Total	Cash	In kind	Total
GENERAL FUND						
Education services						
Elementary education	139 536 382	55 326	139 591 708	137 948 207	44 140	137 992 347
Preparatory education	87 850 747	80 444	87 931 191	86 499 188	42 558	86 541 746
Vocational and professional training	17 531 169	2 107 769	19 638 938	16 312 920	1 644 684	17 957 604
Other activities	10 431 819	1 391 093	11 822 912	10 071 783	1 172 646	11 244 429
Subtotal	255 350 117	3 634 632	258 984 749	250 832 098	2 904 028	253 736 126
Health services						
Environmental sanitation	17 752 913	178 619	17 931 532	17 190 312	440 158	17 630 470
Nutrition and supplementary feeding	612 690	-	612 690	563 754	-	563 754
Department of Environmental Affairs	31 246	264 957	296 203	21 246	-	21 246
Medical services	59 745 190	1 617 336	61 362 526	58 997 858	1 578 256	60 576 114
Subtotal	78 142 039	2 060 912	80 202 951	76 773 170	2 018 414	78 791 584
Relief and social services						
Relief services	17 616 739	40 912 419	58 529 158	16 764 613	36 738 111	53 502 724
Social services	3 722 139	1 480	3 723 619	3 526 881	6 995	3 533 876
Subtotal	21 338 878	40 913 899	62 252 777	20 291 494	36 745 106	57 036 600
General protection and emergency services	763 942	-	763 942	630 025	-	630 025
Income generation	1 108 789	-	1 108 789	765 897	-	765 897
Operational services						
Supply and transport services	24 638 083	5 788 407	30 426 490	22 018 263	(13 172 446)	8 845 817
Architectural and engineering services	11 242 091	-	11 242 091	11 178 883	-	11 178 883
Subtotal	35 880 174	5 788 407	41 668 581	33 197 146	(13 172 446)	20 024 700
Common services						
General management	29 650 559	221 860	29 872 419	28 014 292	375 625	28 389 917
Administrative services	50 845 379	400	50 845 779	35 978 666	1 165	35 979 831
Subtotal	80 495 938	222 260	80 718 198	63 992 958	376 790	64 369 748
Excess valuation a/	-	-	-	-	1 114 689	1 114 689
Total, General Fund	473 079 877	52 620 110	525 699 987	446 482 788	29 986 581	476 469 369
FUNDED ONGOING ACTIVITIES						
Education services	10 946 468	218 483	11 164 951	10 914 502	5 761	10 920 263
Health services	4 372 500	20 332 883	24 705 383	4 380 051	33 792 162	38 172 213
Relief services	924 653	7 299	931 952	1 484 630	-	1 484 630
Operational services	70 019	-	70 019	-	-	-
Common services	98 035	-	98 035	97 486	-	97 486
Total, ongoing activities	16 411 675	20 558 665	36 970 340	16 876 669	33 797 923	50 674 592

	Budget			Expenditure		
	Cash	In kind	Total	Cash	In kind	Total
CAPITAL AND SPECIAL PROJECTS						
I. Funded						
Education services	11 857 840	-	11 857 840	4 683 696	-	4 683 696
Health services	1 239 321	-	1 239 321	730 194	-	730 194
Relief and social services	309 319	-	309 319	109 610	-	109 610
Income generation	44 478	-	44 478	14 565	-	14 565
Operational services	497 575	-	497 575	386 612	-	386 612
Common services	418 918	-	418 918	23 744	367 138	390 882
Total, funded	14 367 451	-	14 367 451	5 948 421	367 138	6 315 559
II. Funded in prior years						
Education services	2 626 671	-	2 626 671	3 894 732	-	3 894 732
Health services	1 775 556	-	1 775 556	140 960	-	140 960
Relief services	1 006 274	-	1 006 274	242 134	-	242 134
Operational services	1 049 187	-	1 049 187	361 450	-	361 450
Common services	53 000	-	53 000	3 685	-	3 685
Total, funded in prior years	6 510 688	-	6 510 688	4 642 961	-	4 642 961
III. Unfunded						
Education services	4 727 963	-	4 727 963	-	-	-
Health services	477 113	-	477 113	-	-	-
Relief and social services	602 299	-	602 299	-	-	-
Operational services	361 257	-	361 257	-	-	-
Common services	26 976	-	26 976	-	-	-
Total, unfunded	6 195 608	-	6 195 608	-	-	-
Total, capital and special projects	27 073 747	-	27 073 747	10 591 382	367 138	10 958 520
Total, regular programme	516 565 299	73 178 775	589 744 074	473 950 839	64 151 642	538 102 481
Extraordinary Measures in Lebanon and the Occupied Territory (all funds)	27 147 255	22 784 924	49 932 179	25 327 926	17 917 816	43 245 742
Expanded Programme of Assistance	41 810 380	683 225	42 493 605	20 897 080	704 493	21 601 573
Gaza General Hospital	6 795 022	-	6 795 022	1 708 470	-	1 708 470
Peace Implementation Programme	10 866 412	-	10 866 412	660 893	-	660 893
Grand total	603 184 368	96 646 924	699 831 292	522 545 208	82 773 951	605 319 159

a/ Excess valuation represents the difference between donors' valuations and market value.

STATEMENT II

ALL FUNDS

Income and expenditure for the biennium ended 31 December 1993

(United States dollars)

1991 (12 months)		1992-1993 (24 months)							
			Project funds						
		General Fund	Funded ongoing activities	Capital and special projects	EMLOT a/ (all funds)	EPA b/	Gaza General Hospital	PIP c/	Total
	INCOME								
236 083 380	Governments (schedules 2, 3, 7-11 and 13-15)	349 203 862	11 492 691	8 898 608	14 914 216	9 804 595	-	4 688 934	399 002 906
74 582 403	Intergovernmental organizations (schedules 2, 7-11, 13 and 15)	33 776 012	36 506 982	498 880	11 410 007	1 048 948	5 566 305	-	88 807 134
12 559 220	United Nations organizations (schedules 2, 3, 7 and 10-12)	25 672 203	-	103 818	656	771 126	-	-	26 547 803
2 379 341	Non-governmental organizations (schedules 2, 3, 7 and 9-12)	407 527	561 400	260 125	754 877	355 576	-	-	2 339 505
990 013	Other sources (schedules 2, 3, 7-10 and 12)	249 224	13 411	159 725	116 164	276 325	-	-	814 849
6 721 145	Miscellaneous income (schedule 4)	11 650 303	-	-	-	-	-	-	11 650 303
3 235 948	Adjustment to prior years' income (schedule 5)	5 381 358	-	-	-	-	-	-	5 381 358
5 690 541	Exchange rate gains	12 706 110	-	-	-	-	-	-	12 706 110
342 241 991		439 046 599	48 574 484	9 921 156	27 195 920	12 256 570	5 566 305	4 688 934	547 249 968
308 117 820	EXPENDITURE	476 469 369	50 674 592	10 958 520	43 245 742	21 601 573	1 708 470	660 893	605 319 159
34 124 171	Gross excess of income over expenditure	(37 422 770)	(2 100 108)	(1 037 364)	(16 049 822)	(9 345 003)	3 857 835	4 028 041	(58 069 191)
(6 500 000)	Reserve for emergencies and other contingencies	-	-	-	-	-	-	-	-
27 624 171	NET EXCESS OF INCOME OVER EXPENDITURE	(37 422 770)	(2 100 108)	(1 037 364)	(16 049 822)	(9 345 003)	3 857 835	4 028 041	(58 069 191)

a/ EMLOT: Extraordinary Measures in Lebanon and the Occupied Territory.

b/ EPA: Expanded Programme of Assistance.

c/ PIP: Peace Implementation Programme.

STATEMENT III

ALL FUNDS

Assets and liabilities as at 31 December 1993

(United States dollars)

1991 (12 months)		1992-1993 (24 months)							
			Project funds						
		General Fund	Funded ongoing activities	Capital and special projects	EMLOT a/ (all funds)	EPA b/	Gaza General Hospital	PIP c/	Total
	ASSETS								
119 122 952	Cash on hand and in banks	13 093 242	468 304	9 890 466	806 949	18 908 362	1 100 775	4 615 087	48 883 185
5 312 902	Accounts receivable after provision for uncollectible amounts	4 462 010	-	-	-	-	-	-	4 462 010
863 198	Prepaid expenses and advances to suppliers	1 124 930	38 051	30 000	365	3 278 724	4 776 252	-	9 248 322
1 220 725	Production units inventory	1 384 289	-	-	-	-	-	-	1 384 289
8 653 209	Due from project funds (statements IX, XI, XIII and XV)	22 056 782	-	-	-	-	-	-	22 056 782
398 268	Due from Area Staff Provident Fund	-	-	-	-	-	-	-	-
135 571 254		42 121 253	506 355	9 920 466	807 314	22 187 086	5 877 027	4 615 087	86 034 588
	LIABILITIES AND RESERVES								
	Liabilities								
13 666 507	Accounts payable	8 792 812	85 965	444 749	408 811	400 560	1 705	-	10 134 602
3 603 544	Provision for unliquidated obligations	2 791 528	177 739	-	246 732	-	-	-	3 215 999
11 978 818	Provision for goods-in-transit	5 126 857	376 998	142 933	389 320	707 365	31 516	-	6 774 989
11 591 719	Provision for carry-forwards	9 299 745	1 559 424	-	363 476	210 228	-	-	11 432 873
8 851 464	Income received in advance	13 195 387	-	-	-	-	-	-	13 195 387
8 653 209	Due to General Fund	-	6 640 615	770 011	9 650 135	4 408 975	-	587 046	22 056 782
-	Due to Area Staff Provident Fund	133 680	-	-	-	-	-	-	133 680
58 345 261		39 340 009	8 840 741	1 357 693	11 058 474	5 727 128	33 221	587 046	66 944 312

1991 (12 months)		1992-1993 (24 months)							
			Project funds						
		General Fund	Funded ongoing activities	Capital and special projects	EMLOT a/ (all funds)	EPA b/	Gaza General Hospital	PIP c/	Total
33 704 014	Working capital (operational reserve) (statement VII)	(5 518 756)	-	-	-	-	-	-	(5 518 756)
6 500 000	Reserve for emergencies and other contingencies (statement V)	6 500 000	-	-	-	-	-	-	6 500 000
-	Reserve for non-construction costs, Gaza General Hospital	1 800 000	-	-	-	-	-	-	1 800 000
37 021 979	Fund balances (statements IX, XI, XIII, XV, XVII and XIX)	-	(8 334 386)	8 562 773	(10 251 160)	16 459 958	5 843 806	4 028 041	16 309 032
135 571 254		42 121 253	506 355	9 920 466	807 314	22 187 086	5 877 027	4 615 087	86 034 588

a/ EMLOT: Extraordinary Measures in Lebanon and the Occupied Territory.

b/ EPA: Expanded Programme of Assistance.

c/ PIP: Peace Implementation Programme.

STATEMENT IV

ALL FUNDS

Liquidity position (consolidated)

(United States dollars)

	31 December 1991	31 December 1993	Increase/ (decrease)
ASSETS			
Long-term			
Due from project funds	8 653 209	22 056 782	13 403 573
Production units inventory	1 220 725	1 384 289	163 564
Total	9 873 934	23 441 071	13 567 137
Short-term			
Cash on hand and in banks	119 122 952	48 883 185	(70 239 767)
Accounts receivable	5 312 902	4 462 010	(850 892)
Prepaid expenses	863 198	9 248 322	8 385 124
Due from Provident Fund	398 268	-	(398 268)
Total	125 697 320	62 593 517	(63 103 803)
Total, assets	135 571 254	86 034 588	(49 536 666)
RESERVES AND LIABILITIES			
Long-term			
Due to General Fund	8 653 209	22 056 782	13 403 573
Working capital	33 704 014	(5 518 756)	(39 222 770)
Reserve for emergencies	6 500 000	6 500 000	-
Reserve for non-construction costs - Gaza General Hospital	-	1 800 000	1 800 000
Fund balances	37 021 979	16 309 032	(20 712 947)
Total	85 879 202	41 147 058	(44 732 144)

	31 December 1991	31 December 1993	Increase/ (decrease)
Short-term liabilities			
Accounts payable	13 666 507	10 134 602	(3 531 905)
Provision for unliquidated obligations	3 603 544	3 215 999	(387 545)
Provision for goods-in-transit	11 978 818	6 774 989	(5 203 829)
Provision for carry-forwards	11 591 719	11 432 873	(158 846)
Income received in advance	8 851 464	13 195 387	4 343 923
Due to Provident Fund	-	133 680	133 680
Total	49 692 052	44 887 530	(4 804 522)
Total, reserves and liabilities	135 571 254	86 034 588	(49 536 666)
EXCESS OF SHORT-TERM ASSETS OVER SHORT-TERM LIABILITIES	76 005 268	17 705 987	(58 299 281)
DECREASE IN NET SHORT-TERM ASSETS RESULTING FROM			
Decrease in Working Capital owing to General Fund income/expenditure deficit			37 422 770
Decrease in fund balances			20 712 947
Increase in production units inventory			163 564
NET DECREASE IN LIQUIDITY			58 299 281

Notes

The liquidity position is assessed on the following basis:

(a) All pledged but still outstanding contributions, including contributions by letter of credit, were not incorporated in the calculation above, as income resulting from contributions is recorded on a cash basis of accounting. However, it should be noted that $57,839,854 of outstanding pledges at 31 December 1993 were received in cash by 15 March 1994 (Note 1 (d) to the financial statements refers);

(b) Working Capital and the project fund balances are considered as long-term liabilities, as these amounts are reserves for future shortfalls of funds;

(c) The inter-fund debt from project funds to the General Fund are considered as long-term assets/liabilities, as they will not be paid off in the short term;

(d) Fixed assets and stocks are not recorded and, therefore, the difference between the current and the prior year are not included in the calculation;

(e) The liquidity position is calculated on a consolidated basis for all the Agency's funds because all major activities, including liquidity planning and cash management, are administered by the General Fund;

(f) The maturity of investments is considered as the basis for a reasonable assessment of liquidity. Maturities exceeding 12 months are classified as long-term.

STATEMENT V

GENERAL FUND

Income and expenditure for the biennium ended 31 December 1993

(United States dollars)

1991 (12 months)		1992-1993 (24 months) Cash	In kind	Total
	INCOME			
230 379 862	Payments and deliveries received (schedules 2 and 3)	379 322 247	29 986 581	409 308 828
6 721 145	Miscellaneous income (schedule 4)	11 650 303	-	11 650 303
3 235 948	Adjustments to prior years' income and expenditure (schedule 5)	5 381 358	-	5 381 358
5 690 641	Exchange rate gains	12 706 110	-	12 706 110
246 027 596		409 060 018	29 986 581	439 046 599
	EXPENDITURE			
231 700 221	General Fund (schedule 1)	446 482 788	29 986 581	476 469 369
14 327 375	Gross surplus/ (deficit)	(37 422 770)	-	(37 422 770)
	Less:			
3 445 989	Reallocation to Project Funds, to	-	-	-
1 500 000	Gaza General Hospital and to cover the deficit due to the	-	-	-
855 842	Persian Gulf Crisis	-	-	-
6 500 000	Reserve for emergencies and other contingencies	-	-	-
2 025 544	Net surplus/(deficit)	(37 422 770)	-	(37 422 770)

STATEMENT VI

GENERAL FUND

Assets and liabilities as at 31 December 1993

(United States dollars)

1991			1992-1993
	ASSETS		
67 036 852	Cash on hand and in banks		13 093 242
	Accounts receivable	5 126 963	
5 312 902	Less: provision for uncollectible amounts	664 953	4 462 010
466 083	Prepaid expenses and advances to suppliers		1 124 930
1 220 725	Production units inventory		1 384 289
8 653 209	Due from project funds (statements IX, XI, XIII and XV)		22 056 782
398 268	Due from Area Staff Provident Fund		-
83 088 039			42 121 253
	LIABILITIES AND RESERVES		
	Liabilities		
12 163 028	Accounts payable		8 792 812
2 926 778	Provision for unliquidated obligations		2 791 528
9 917 537	Provision for goods-in-transit		5 126 857
10 404 503	Provision for items carried forward to next year		9 299 745
7 472 179	Income received in advance		13 195 387
-	Due to Area Staff Provident Fund		133 680
42 884 025			39 340 009
	Reserves		
33 704 014	Working Capital/operating reserve (statement VII)		(5 518 756)
6 500 000	Emergencies and other contingencies		6 500 000
-	Non-construction costs - Gaza Hospital		1 800 000
83 088 039			42 121 253

STATEMENT VII

GENERAL FUND

Working capital (operating reserve) for the biennium ended 31 December 1993

(United States dollars)

1991		1992-1993
31 678 570	Opening balance	33 704 014
	Add/(less):	
2 025 444	Net surplus/(deficit)	(37 422 770)
-	Reserve for non-construction costs, Gaza Hospital	(1 800 000)
33 704 014		(5 518 756)

SCHEDULE 1

GENERAL FUND

Expenditure for the biennium ended 31 December 1993

(United States dollars)

Programme	Cash	In kind	Total
EDUCATION SERVICES			
Elementary education	137 948 207	44 140	137 992 347
Preparatory education	86 499 188	42 558	86 541 746
Vocational and professional training			
Training conducted in UNRWA centres			
Gaza Vocational Training Centre	11 205	35 297	46 502
Siblin Training Centre	2 966 558	20 530	2 987 088
Damascus Vocational Training Centre	3 395 688	33 809	3 429 497
Wadi Seer Training Centre	3 332 639	37 110	3 369 749
Amman Training Centre	2 548 398	44 989	2 593 387
Kalandia Vocational Training Centre	2 679 905	36 679	2 716 584
Ramallah Training Centres	50 871	75 270	126 141
Training subsidized outside UNRWA centres			
Trade training	20 171	-	20 171
University education			
University scholarships - Gaza	134 000	-	134 000
University scholarships - Lebanon	20 200	-	20 200
University scholarships - Syrian Arab Republic	47 300	-	47 300
University scholarships - Jordan	221 981	-	221 981
University scholarships - West Bank	93 208	-	93 208
Placement services	96 157	-	96 157
Common training costs	14 581	1 464 658	1 479 239
Other activities	10 751 841	1 068 988	11 820 829
Total, education services	250 832 098	2 904 028	253 736 126

Programme	Cash	In kind	Total
HEALTH SERVICES			
Health services			
Pharmacy services	851 145	3 062	854 207
Laboratory services	2 177 804	20	2 177 824
Medical services	28 541 094	196 429	28 737 523
Maternity centres	792 024	11 978	804 002
General hospitals	11 175 800	11 902	11 187 702
Tuberculosis control	93 358	6	93 364
Mental health	357 884	-	357 884
Dental care	2 524 180	-	2 524 180
School health services	652 167	-	652 167
Health education	513 191	-	513 191
Augusta Victoria Hospital	5 984 786	-	5 984 786
Administration	5 334 425	1 345 550	6 679 975
Environmental sanitation			
Surface water drainage	410 459	-	410 459
Refuse and sewage disposal	14 793 996	337	14 794 333
Water supply	1 137 622	137 975	1 275 597
Insect and rodent control	173 137	1 568	174 705
Administration	623 727	309 587	933 314
Maintenance of premises	51 371	-	51 371
Nutrition and supplementary feeding	563 754	-	563 754
Environmental affairs	21 246	-	21 246
Total, health services	76 773 170	2 018 414	78 791 584
RELIEF AND SOCIAL SERVICES			
Special Hardship Assistance			
Cost of supplies and related distribution	8 598 381	36 738 111	45 336 492
Relief and social services			
Quality control	66 149	-	66 149
Eligibility and registration	1 915 316	-	1 915 316
Camp services	662 353	6 995	669 348
Social case work	12 666	-	12 666
Community development	12 666	-	12 666
Institutional training and care	122 840	-	122 840

Programme	Cash	In kind	Total
Skill training	81 577	-	81 577
Women's activities	823 121	-	823 121
Community centres for the disabled	252 993	-	252 993
Income-generating projects	804 764	-	804 764
Administration	6 938 668	-	6 938 668
Total, relief and social services	20 291 494	36 745 106	57 036 600
GENERAL PROTECTION AND EMERGENCY SERVICES	630 025	-	630 025
INCOME GENERATION	765 897	-	765 897
OPERATIONAL SERVICES			
Supply and transport services			
Purchase of supplies for inventory	(1 494 291)	(14 105 293)	(15 599 584)
Supply warehousing	5 215 747	214 896	5 430 643
Vehicle maintenance	1 544 954	221	1 545 175
Passenger transport	7 196 851	4	7 196 855
Freight transport	3 476 403	45 845	3 522 248
Port operations	721 567	671 594	1 393 161
Administration	5 357 031	287	5 357 318
Architectural and engineering services	11 178 884	-	11 178 884
Total, operational services	33 197 146	(13 172 446)	20 024 700
COMMON SERVICES			
General management			
Agency administration	2 504 397	48 930	2 553 327
Field office administration	5 515 983	200	5 516 183
Area administration	2 496 029	326 492	2 822 521
Camp services administration	1 304 750	3	1 304 753
Public information services	4 613 455	-	4 613 455

Programme	Cash	In kind	Total
External relations	1 701 133	-	1 701 133
Programme planning and evaluation services	1 100 236	-	1 100 236
Internal and external audit services	1 915 286	-	1 915 286
Legal services	1 859 211	-	1 859 211
Protective services	3 482 064	-	3 482 064
New York Liaison Office	448 577	-	448 577
Cairo Office	208 202	-	208 202
Project unit	326 447	-	326 447
Provident Fund secretariat	538 522	-	538 522
Administration			
Administration and human resources	4 835 680	-	4 835 680
Administrative services	12 413 418	1 165	12 414 583
Finance services	9 909 262	-	9 909 262
Information systems office	7 441 214	-	7 441 214
Information systems strategy	2 103 845	-	2 103 845
Compensation and management services	1 692 562	-	1 692 562
Recruitment and staff development division	1 276 655	-	1 276 655
Joint Appeals Board	32 512	-	32 512
Income from programme support costs	(3 726 482)	-	(3 726 482)
Total, common services	63 992 958	376 790	64 369 748
Excess valuation	-	1 114 689	1 114 689
Grand total	446 482 788	29 986 581	476 469 369

SCHEDULE 2

GENERAL FUND

Report on cash contributions as at 31 December 1993

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Governments						
Argentina:						
1990 contribution	$	15 000	15 000	15 000	-	15 000
Balance of 1989 contribution	$	4 462	4 462	4 462	-	4 462
Australia:						
Pledging Conference	$	1 927 120	1 927 120	1 927 120	-	1 927 120
Pledging Conference	$	1 744 080	1 744 080	1 744 080	-	1 744 080
Austria:						
Balance 1 January 1992	$	1 900 000	1 900 000	1 900 000	-	1 900 000
Pledged by letter of 8 November 1991	$	500 000	500 000	500 000	-	500 000
Pledging Conference	$	485 000	485 000	485 000	-	485 000
Bahrain:						
Pledging Conference	$	15 000	15 000	15 000	-	15 000
Pledging Conference	$	15 000	15 000	15 000	-	15 000
Belgium:						
Pledging Conference	$	332 707	332 707	332 707	-	332 707
Pledging Conference	$	363 361	363 361	363 361	-	363 361
Pledging Conference	$	602 158	602 158	602 158	-	602 158

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Governments (continued)						
Brazil:						
Balance 1 January 1993, pledge for 1992	$	5 000	5 000	5 000	-	5 000
Brunei Darussalam:						
Pledging Conference	$	10 000	10 000	10 000	-	10 000
Canada:						
Pledging Conference	$	9 173 506	9 173 506	9 173 506	-	9 173 506
Repair of shelters	$	55 663	55 663	55 663	-	55 663
Pledging Conference	$	8 597 745	8 597 745	8 597 745	-	8 597 745
To equip and furnish a production unit for women in Amman new camp	$	30 000	30 000	30 000	-	30 000
Central Bank monies (Lebanon)						
Central funds of displaced in Lebanon	$	100 771	100 771	100 771	-	100 771
Chile:						
Pledges for 1990 and 1991	$	10 000	10 000	10 000	-	10 000
China:						
Pledging Conference	$	60 000	60 000	60 000	-	60 000
Pledging Conference	$	60 000	60 000	60 000	-	60 000
Colombia:						
Pledging Conference	$	2 072	2 072	2 072	-	2 072
Balance 1 January 1993	$	428	428	428	-	428
Pledging Conference	$	2 500	2 500	2 500	-	2 500

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Governments (continued)						
Cyprus:						
Balance 1 January 1992	$	2 365	2 365	2 365	-	2 365
Pledging Conference	$	4 798	4 798	4 798	-	4 798
Pledging Conference	$	1 000	1 000	1 000	-	1 000
Denmark:						
Pledging Conference	$	1 228 124	1 228 124	1 228 124	-	1 228 124
Pledging Conference	$	1 403 016	1 403 016	1 403 016	-	1 403 016
Pledging Conference	DKr	17 000 000	17 000 000	2 626 484	-	2 626 484
Egypt:						
Balance 1 January 1992	LE	10 000	10 000	3 021	-	3 021
Balance 1 January 1993, pledge for 1992	LE	10 000	10 000	3 021	-	3 021
Pledging Conference	LE	10 000	10 000	3 021	-	3 021
Finland:						
Pledging Conference	$	2 203 614	2 203 614	2 203 614	-	2 203 614
Pledged by letter of 2 July 1993	$	1 120 252	1 120 252	1 120 252	-	1 120 252
France:						
Pledging Conference	FF	11 160 000	11 160 000	1 992 857	-	1 992 857
Balance of 1991 pledge	$	74 336	74 336	74 336	-	74 336
Pledging Conference	FF	16 279 877	16 279 877	2 959 978	-	2 959 978
Germany:						
Pledging Conference, for education	DM	7 079 000	7 079 000	4 424 375	-	4 424 375
Pledging Conference	DM	4 000 000	4 000 000	2 456 560	-	2 456 560

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Governments (continued)						
For health and education programmes	DM	6 887 000	6 887 000	4 051 176	-	4 051 176
Pledging Conference	DM	3 880 000	3 880 000	2 380 368	-	2 380 368
Greece:						
Pledged by letter of 10 December 1991	$	80 000	80 000	80 000	-	80 000
Pledging Conference	$	100 000	100 000	100 000	-	100 000
Holy See:						
Pledging Conference	$	20 000	20 000	20 000	-	20 000
Pledging Conference	$	20 000	20 000	20 000	-	20 000
Iceland:						
Balance 1 January 1992	$	10 490	10 490	10 490	-	10 490
Pledged by letter of 26 November 1991	$	28 762	28 762	28 762	-	28 762
Pledging Conference	$	30 200	30 200	30 200	-	30 200
India:						
Pledging Conference	$	9 988	9 988	9 988	-	9 988
Pledged by note verbale of 5 January 1993	$	86 175	86 175	7 122	-	7 122
Indonesia:						
Pledging Conference	$	8 000	8 000	8 000	-	8 000
Pledging Conference	$	8 000	8 000	8 000	-	8 000
Iran (Islamic Republic of):						
Balance 1 January 1992 for 1991	$	30 000	30 000	30 000	-	30 000
Pledge for 1986	$	30 000	30 000	30 000	-	30 000

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Governments (continued)						
Pledge for 1989	$	30 000	30 000	30 000	-	30 000
Pledge for 1990	$	30 000	30 000	30 000	-	30 000
Balance 1 January 1993 for 1992	$	30 000	30 000	30 000	-	30 000
Ireland:						
Pledging Conference	$	132 920	132 920	132 920	-	132 920
Pledging Conference	$	230 880	230 880	230 880	-	230 880
Israel:						
Customs duty	$	18 540	18 540	18 540	-	18 540
Italy:						
For regular programme	Lit	10 500 000 000	10 500 000 000	6 542 056	-	6 542 056
Balance 1 January 1993	$	4 912 064	4 912 064	4 912 064	-	4 912 064
Japan:						
According to note verbale of 27 July 1992 from the Permanent Representative in New York to the Secretary-General	$	9 000 000	9 000 000	9 000 000	-	9 000 000
Pledging Conference	$	9 500 000	9 500 000	9 500 000	-	9 500 000
Kuwait:						
Balance 1 January 1993 for 1992	$	1 750 000	-	-	1 750 000	1 750 000
Pledging Conference	$	1 750 000	-	-	1 750 000	1 750 000
Luxembourg:						
Balance 1 January 1993 for 1992	$	40 918	40 918	40 918	-	40 918
Pledging Conference	$	39 000	39 000	39 000	-	39 000

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Governments (continued)						
Malaysia:						
Pledging Conference	$	10 000	10 000	10 000	-	10 000
Pledging Conference	$	10 000	10 000	10 000	-	10 000
Maldives:						
Pledging Conference	$	1 000	1 000	1 000	-	1 000
Pledging Conference	$	1 000	1 000	1 000	-	1 000
Malta:						
Pledging Conference	$	1 332	1 332	1 332	-	1 332
Pledging Conference	$	1 050	1 050	1 050	-	1 050
Mexico:						
Pledging Conference	$	3 000	3 000	3 000	-	3 000
Pledged by note verbale of 1 April 1993	$	3 000	3 000	3 000	-	3 000
Monaco:						
Pledged by letter of 7 November 1991	FF	28 000	28 000	5 185	-	5 185
Pledged in December 1992	FF	30 800	30 800	5 757	-	5 757
Myanmar:						
Pledged by letter of 6 December 1991	$	1 000	1 000	1 000	-	1 000
Namibia:						
Pledged by letter of 6 December 1991	$	500	500	500	-	500
Pledging Conference	$	500	500	500	-	500

Donor	Currency	Local currency: Pledged	Local currency: Received	United States dollars: Received	United States dollars: Outstanding	United States dollars: Anticipated income
Governments (continued)						
Netherlands:						
Pledging Conference	$	5 120 037	5 120 037	5 120 037	-	5 120 037
Pledging Conference	$	4 671 478	4 671 478	4 671 478	-	4 671 478
New Zealand:						
Pledging Conference	$	107 910	107 910	107 910	-	107 910
Pledging Conference	$	1 260 000	1 260 000	106 780	-	106 780
Additional contribution for 1993	$	134 000	134 000	134 000	-	134 000
Norway:						
Pledging Conference	NKr	32 500 000	32 500 000	5 000 000	-	5 000 000
Pledging Conference	$	4 954 117	4 954 117	4 954 117	-	4 954 117
Pledging Conference	NKr	65 000 000	59 500 000	8 424 241	739 247	9 163 488
Oman:						
Pledging Conference	$	25 000	25 000	25 000	-	25 000
Pledging Conference	$	25 000	25 000	25 000	-	25 000
Pakistan:						
Pledging Conference	$	13 847	13 847	13 847	-	13 847
Pledging Conference	$	14 948	14 948	14 948	-	14 948
Panama:						
Pledging Conference	$	500	500	500	-	500
Pledging Conference	$	500	500	500	-	500
Philippines:						
Balance 1 January 1992 from 1990 and 1991	$	211	211	211	-	211
Part of 1992 pledge	$	1 021	1 021	1 021	-	1 021

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Governments (continued)						
Part of 1992 pledge	$	1 040	1 040	1 040	-	1 040
Balance 1 January 1993 from 1990 and 1991	$	3 385	3 385	3 385	-	3 385
Pledging Conference	$	2 000	2 000	2 000	-	2 000
Pledging Conference	$	2 211	2 211	2 211	-	2 211
Portugal:						
Pledge for 1992	$	25 000	25 000	25 000	-	25 000
Qatar:						
Pledged by note verbale of 19 July 1993	$	35 000	35 000	35 000	-	35 000
Republic of Korea:						
Pledging Conference	$	10 000	10 000	10 000	-	10 000
Pledging Conference	$	10 000	10 000	10 000	-	10 000
Saudi Arabia:						
Balance 1 January 1992	$	1 200 000	1 200 000	1 200 000	-	1 200 000
Pledge for 1992	$	1 200 000	1 200 000	1 200 000	-	1 200 000
Pledging Conference	$	1 200 000	1 200 000	1 200 000	-	1 200 000
Spain:						
Pledging Conference	S	30 236 720	30 236 720	2 606 614	-	2 606 614
Pledging Conference	S	25 650 130	25 650 130	2 310 822	-	2 310 822
Sweden:						
Pledging Conference	SKr	50 000 000	50 000 000	8 333 333	-	8 333 333
Pledging Conference	$	17 980 895	17 980 895	17 980 895	-	17 980 895
First payment for 1993	SKr	50 000 000	50 000 000	6 468 305	-	6 468 305

Donor	Currency	Local currency Pledged	Local currency Received	United States dollars Received	United States dollars Outstanding	Anticipated income
Governments (continued)						
Balance of 1993 pledge	$	9 868 015	9 868 015	9 868 015	-	9 868 015
Switzerland:						
Pledging Conference	SwF	3 200 000	3 200 00	2 105 264	-	2 105 264
Balance 1 January 1992 for transportation and distribution costs of 4,520 tons flour	$	451 006	451 006	451 006	-	451 006
Balance 1 January 1992 for transportation and distribution costs of milk and baby cereal	$	39 912	39 912	39 912	-	39 912
Distribution costs of 5,000 tons flour, 762 tons baby cereal and 21 tons whole milk	$	78 128	78 128	78 128	-	78 128
Pledging Conference	SwF	3 200 000	3 200 000	2 237 762	-	2 237 762
Balance 1 January 1993 for distribution costs of 5,000 tons flour	$	498 900	498 900	498 900	-	498 900
Transportation and distribution costs of 5,550 tons flour and 825 tons baby cereal	$	594 314	-	-	594 314	594 314
Thailand:						
Pledging Conference	$	14 115	14 115	14 115	-	14 115
Pledging Conference	B	360 500	360 500	14 272	-	14 272
Trinidad and Tobago:						
For education programme	$	2 107	2 107	2 107	-	2 107

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Governments (continued)						
Tunisia:						
Pledging Conference	$	13 187	13 187	13 187	-	13 187
Pledging Conference	D	12 000	-	-	11 538	11 538
Turkey:						
Balance 1 January 1992	$	40 230	40 230	40 230	-	40 230
Pledging Conference	$	94 200	94 200	94 200	-	94 200
Additional contribution	$	20 000	20 000	20 000	-	20 000
Pledging Conference	$	100 000	100 000	100 000	-	100 000
United Arab Emirates:						
Pledge for 1990	$	500 000	500 000	500 000	-	500 000
Pledging Conference	$	500 000	-	-	500 000	500 000
United Kingdom:						
Part of 1992 pledge	£ stg.	3 000 000	3 000 000	5 172 414	-	5 172 414
£ stg. 0.25 million for 1992	£ stg.	250 000	250 000	472 590	-	472 590
Balance of £ stg. 6 million for 1992 and £ stg. 2.75 million	$	4 786 375	4 786 375	4 786 375	-	4 786 375
First instalment for 1993	£ stg.	3 250 000	3 250 000	4 850 745	-	4 850 745
Balance of £ stg. 6 million for 1993 and £ stg. 2.75 million	$	5 198 488	5 198 488	5 198 488	-	5 198 488
United States:						
Pledging Conference	$	67 000 000	67 000 000	67 000 000	-	67 000 000
Confirmed by letter of 22 January 1993	$	67 000 000	67 000 000	67 000 000	-	67 000 000

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Governments (continued)						
Venezuela:						
Pledging Conference	$	10 000	10 000	10 000	-	10 000
Total for Governments				324 438 108	5 345 099	329 783 207
Intergovernmental organizations						
European Community:						
Balance 1 January 1992 for distribution costs from 1990	ECU	46 660	46 660	57 605	-	57 605
Balance 1 January 1992 for international transportation costs from 1990	ECU	22 258	22 258	27 479	-	27 479
Balance 1 January 1992 for superintendence costs from 1990	ECU	1 257	1 257	1 552	-	1 552
Distribution costs of 10,455 tons	ECU	470 475	470 475	672 107	-	672 107
Education programme	ECU	23 000 000	23 000 000	28 395 062	-	28 395 062
Health programme	ECU	3 000 000	3 000 000	3 703 704	-	3 703 704
Inspection costs of 14,964 tons of food	ECU	13 468	13 468	19 240	-	19 240
International transport costs of 14,964 tons of food	ECU	201 571	201 571	287 959	-	287 959
Balance 1 January 1992 cash for purchase of bulgur	$	516 780	516 780	516 780	-	516 780
Balance 1 January 1992 cash for purchase of olive oil	$	51 794	51 794	51 794	-	51 794

Donor	Currency	Local currency: Pledged	Local currency: Received	United States dollars: Received	United States dollars: Outstanding	United States dollars: Anticipated income
Intergovernmental organizations (continued)						
Balance 1 January 1992 cash for purchase of pulses	$	42 727	42 727	42 727	-	42 727
Balance 1 January 1993 distribution and transportation costs of 14,787 tons of food for 1991	ECU	52 959	-	-	60 181	60 181
Distribution and other costs of 12,550 tons of food	ECU	633 118	-	-	719 452	719 452
Distribution and other costs of 3,810 tons of food	ECU	206 718	-	-	234 907	234 907
Distribution costs of 13,575 tons of food	ECU	678 750	-	-	771 307	771 307
For education programmes	ECU	24 200 000	-	-	27 500 000	27 500 000
For health programmes	ECU	3 200 000	-	-	3 636 364	3 636 364
For health staff costs	ECU	300 000	-	-	340 909	340 909
For improvement in health programmes	ECU	700 000	-	-	795 455	795 455
International transportation costs of 1,386 tons of food	ECU	34 650	-	-	39 375	39 375
Superintendence costs of 16,167 tons of food	ECU	16 167	-	-	18 372	18 372
Balance 1 January 1993 cash for purchase of 1,301 tons of bulgur for 1991	$	619 361	-	-	619 361	619 361

Donor	Currency	Local currency Pledged	Local currency Received	United States dollars Received	United States dollars Outstanding	Anticipated income
Intergovernmental organizations (continued)						
Balance 1 January 1993 cash for purchase of 40 tons pulses for 1991	$	29 567	-	-	29 567	29 567
Balance 1 January 1993 cash for purchase of 7 tons olive oil for 1991	$	23 424	-	-	23 424	23 424
Total for intergovernmental organizations				33 776 009	34 788 674 a/	68 564 683
Non-governmental organizations						
AUSTCARE (Australian Care for Refugees):						
Deir el-Balah Health Centre	$	8 124	8 124	8 124	-	8 124
Netherlands UNESCO Centre:						
Elementary and secondary education programmes	$	10 000	-	-	10 000	10 000
National Federation of UNESCO Associations, Japan:						
UNESCO units of money (Unum) checks	$	91	91	91	-	91
Save the Children Fund, United Kingdom:						
For renovation of Nahr el-Bared kindergarten	$	8 550	8 550	8 550	-	8 550
Swiss and German Aid Caritas, Switzerland:						
Maternal and child health clinic at Am'ari Health Centre, West Bank	$	10 000	10 000	10 000	-	10 000

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Non-governmental organizations (continued)						
Operating costs of maternal and child health clinic at Am'ari Health Centre, West Bank	$	10 000	-	-	10 000	10 000
Swiss Confederation:						
Repair of sand water filtration plant, Aqabat Jabr	$	2 000	2 000	2 000	-	2 000
Total for non-governmental organizations				28 765	20 000	48 765
Other sources						
Afif, Kaddoura						
Equip new kindergarten in Syrian Arab Republic	$	564	564	564	-	564
Al-Fallah, Mohamed, Switzerland	S	1 534	1 534	136	-	136
Appleman, Miss Mary, United States of America	$	100	100	100	-	100
Bailey, Ms. Helen, United Kingdom	£ stg.	10	10	18	-	18
Cadwallader, Mr. T. Sidney, United States	$	100	100	100	-	100
Chambers, Miss G. E.	£ stg.	5	5	9	-	9
	$	8	8	8	-	8
Costentini, Mr. Espero, Austria	S	6 013	6 013	589	-	589

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Other sources (continued)						
Defrates, Mr. J. F., France						
Cost of a wheelchair donated to a child in Nahr el-Bared, Lebanon	$	400	400	400	-	400
Gaza - various donors						
Rents in Gaza	$	320	320	320	-	320
	$	320	320	320	-	320
Henry, Mr. Bernard, France	FF	600	600	119	-	119
	FF	200	200	34	-	34
	FF	200	200	35	-	35
	FF	200	200	34	-	34
	FF	400	400	72	-	72
Paid through UNESCO, Paris	$	41	41	41	-	41
Hirsch, Mr. Helmut, Germany	$	233	233	233	-	233
	$	230	230	230	-	230
Jordan Travel Bureau						
Discount on cost of air tickets	$	2 889	2 889	2 889	-	2 889
	$	2 254	2 254	2 254	-	2 254
Josefa Wolfsberger's family and friends						
Maternal and child health centres in Gaza	$	5 700	5 700	500	-	500
O'Donoghue, Mr. and Mrs. D. E., United Kingdom	£ stg.	25	25	39	-	39

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Other sources (continued)						
Patania, Ms. Mary, United States of America	$	20	20	20	-	20
Quaintance, Mr. and Mrs. C, United States of America	$	25	25	25	-	25
	$	25	25	25	-	25
SAMED						
For furniture for refugees	$	2 100	2 100	2 100	-	2 100
Sandy Spring Monthly Meeting of Friends	$	50	50	50	-	50
Shell Oil Company						
Equipment of two kindergartens in the Syrian Arab Republic	$	1 504	1 504	1 504	-	1 504
Sundry donors	$	38	38	38	-	38
	£ stg.	10	10	16	-	16
United Nations Information Centre, Japan						
Anonymous donor through the Information Centre	¥	11 000	11 000	87	-	87
Vandenhoech, Ms. Barbara, United States of America	$	35	35	35	-	35
Vienna International School students, Vienna						
Paid through UNESCO, Paris	$	54	54	54	-	54

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Other sources (continued)						
Vogt, Ms. Lisa, Germany						
Through Misereor	DKr	150	150	99	-	99
	DKr	150	150	93	-	93
Total for other sources				13 190	-	13 190
United Nations organizations						
United Nations Population Fund						
Maternal health and family planning	$	18 250	18 250	18 250	-	18 250
United Nations (New York)	$	11 065 992	11 065 992	11 065 992	-	11 065 992
Balance 1 January 1992	$	31 935	31 935	31 935	-	31 935
International staff costs	$	9 950 000	9 950 000	9 950 000	-	9 950 000
Total for United Nations organizations				21 066 177	-	21 066 177
Total, General Fund, cash contributions				379 322 249	40 153 773	419 476 022

a/ $33,152,221 received in January and February 1994 (ECU 29,173,954).

SCHEDULE 3

GENERAL FUND

Report on in-kind contributions as at 31 December 1993

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Governments						
Belgium						
119 shipping containers	$	200 040	200 040	200 040	-	200 040
China						
Stationery	$	533	533	533	-	533
France:						
Rent in Lebanon	$	354	354	354	-	354
Rent in Lebanon	$	839	839	839	-	839
Israel:						
Contributions received in West Bank	$	182 337	182 337	182 337	-	182 337
Israeli Government contribution on supplies entered duty free for 1992 and 1993	$	671 594	671 594	671 594	-	671 594
Rent and water	$	164 335	77 797	77 797	86 538	164 335
Japan:						
Cash for purchase of flour 1992	¥	900 000 000	900 000 000	7 200 000	-	7 200 000
Cash for purchase of flour 1991	$	7 246 377	7 246 377	7 246 377	-	7 246 377
Television and video recorder for Jordan	$	2 281	2 281	2 281	-	2 281
Jordan						
For camp rent	$	326 492	326 492	326 492	-	326 492
Lebanon:						
Rent in Lebanon	$	223	223	223	-	223
Rent in Lebanon	$	331	209	209	122	331

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Governments (continued)						
Morocco:						
21,642 blankets. Donation through the Palestine Liberation Organization	$	148 248	-	-	148 248	148 248
26,500 blankets. Donation through the Palestine Liberation Organization	$	181 525	181 525	181 525	-	181 525
28,300 blankets. Donation through the Palestine Liberation Organization	$	193 855	-	-	193 855	193 855
55,800 blankets. Donation through the Palestine Liberation Organization	$	382 230	382 230	382 230	-	382 230
Sri Lanka						
1,234 tons tea for 1992 and 1993	$	4 000	-	-	4 000	4 000
Switzerland:						
21 tons whole milk	$	46 441	46 441	46 441	-	46 441
762 tons baby cereal	$	1 914 420	1 914 420	1 914 420	-	1 914 420
Balance 1 January 1992 - baby cereal	$	133 314	133 314	133 314	-	133 314
Balance 1 January 1992 - flour	$	1 499 480	1 499 480	1 499 480	-	1 499 480
Balance 1 January 1992 - whole milk	$	398 309	398 309	398 309	-	398 309
Donor's value - 5,029 tons flour	$	867 369	867 369	867 369	-	867 369
Balance 1 January 1993 - 5,029 tons flour	$	1 077 075	1 077 075	1 077 075	-	1 077 075
Balance 1 January 1993 - baby cereal	$	468 913	468 913	468 913	-	468 913
Balance 1 January 1993 - whole milk	$	781	781	781	-	781
Donor's value - 5,556 tons flour	$	1 985 816	1 805 417	1 805 417	180 399	1 985 816
Donor's value - 820 tons baby cereal	$	2 482 270	978 063	978 063	1 504 207	2 482 270
Salary for Mr. Y. Besson	$	48 930	48 930	48 930	-	48 930
Syrian Arab Republic:						
Porterage, transportation and rents	$	25 286	25 286	25 286	-	25 286
Medical supplies	$	3 000	3 000	3 000	-	3 000
Porterage, transportation and rents	$	71 489	24 600	24 600	46 889	71 489
Total for Governments				25 764 229	2 164 258	27 928 487

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Non-governmental organizations						
American Friends Service Committee, USA						
Used clothing, etc.	$	49 048	49 048	49 048	-	49 048
Bread and Fishes, Sweden						
One container of used clothes and shoes	$	11 113	11 113	11 113	-	11 113
COCIS (Italian NGOs for international development)						
Balance as at 1 January 1992 of exercise books	$	3 520	3 520	3 520	-	3 520
Islamic World Association						
Donation of religious books to Jordan	$	4 182	4 182	4 182	-	4 182
Médecins sans frontières						
Donation of 9 microscopes to Gaza	$	15 705	15 705	15 705	-	15 705
Palestine Aid Society, Saudi Arabia						
Noodles and dried beans	$	17 676	17 676	17 676	-	17 676
Red Crescent, Egypt:						
170 tons flour, 20 tons rice, 20 tons sugar	$	74 300	74 300	74 300	-	74 300
185 tons flour, 10 tons sugar, 10 tons rice	$	77 820	77 820	77 820	-	77 820
90 tons flour, 10 tons rice, 10 tons sugar	$	42 460	42 460	42 460	-	42 460
10 tons rice	$	4 240	4 240	4 240	-	4 240
10 tons sugar	$	4 500	4 500	4 500	-	4 500
8 tons rice	$	3 264	3 264	3 264	-	3 264
82 tons flour	$	26 948	26 948	26 948	-	26 948
85 tons flour	$	28 220	28 220	28 220	-	28 220
9 tons sugar	$	3 888	3 888	3 888	-	3 888

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Non-governmental organizations (continued)						
Solidarity Service International, Germany						
Donation of 15 mechanical typewriters	$	11 880	11 880	11 880	-	11 880
Total for non-governmental organizations				378 764	-	378 764
Other sources						
Al-Faisal Drug Store						
Medical supplies	$	1 472	1 472	1 472	-	1 472
Amman Pharmaceutical Industries						
Medical supplies	$	278	278	278	-	278
Arab Drug Store						
Medical supplies	$	304	304	304	-	304
Community and teaching staff, Jabalia, Gaza:						
Computer, printer and photocopy machine	$	3 070	-	-	3 070	3 070
Cost of photocopier purchased for Jabalia	$	2 300	-	-	2 300	2 300
Deir Hanna, Gaza						
Various commodities	$	9 622	9 622	9 622	-	9 622
Gaza - various donors						
Rents	$	97 772	97 772	97 772	-	97 772
	$	97 772	97 772	97 772	-	97 772
Imperial Chemical Industries (ICI), Jordan						
Supplies donated by ICI Public Health	$	1 568	1 568	1 568	-	1 568

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Other sources (continued)						
International Office Supplies, Jordan Japan International Cooperation Agency donation of photocopier	$	3 400	3 400	3 400	-	3 400
Kazuyuki Naka Gawa Medical supplies	$	4 758	4 758	4 758	-	4 758
Massacarrara, Italy Empty container	$	1 800	1 800	1 800	-	1 800
Motor Vehicle Trading Company Two radio cassette recorders	$	200	200	200	-	200
Palestine 85,740 blankets from PLO	$	-	-	-	-	-
Sundry donors Rents in West Bank	$	320	320	320	-	320
	$	324	324	324	-	324
University of Jordan Medical supplies	$	15 662	15 662	15 662	-	15 662
Various missions Rents in Lebanon	$	79	79	79	-	79
	$	42	42	42	-	42
Ziad Abu Mahfouz Donation of medical equipment to Jordan	$	666	666	666	-	666
Total for other sources				236 039	5 370	241 409

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
United Nations organizations						
UNDOF, Syrian Arab Republic						
Generating sets	$	4 022	4 022	4 022	-	4 022
UNESCO:						
1992 staff costs	$	1 484 793	1 484 793	1 484 793	-	1 484 793
Equipment	$	48 211	48 211	48 211	-	48 211
1993 staff costs	$	1 870 000	1 022 076	1 022 076	847 924	1 870 000
UNICEF:						
Medical supplies	$	149 514	149 514	149 514	-	149 514
	$	240 671	240 671	240 671	-	240 671
WHO:						
1992 staff costs	$	826 704	826 704	826 704	-	826 704
1993 staff costs	$	830 039	830 039	830 039	-	830 039
Total for United Nations organizations				4 606 030	847 924	5 453 954
Total, General Fund, in-kind contributions (schedule 3)				30 985 062	3 017 552	34 002 614
Total, General Fund, cash and in-kind contributions (schedules 2 and 3)				410 307 311	43 171 325	453 478 636
Less amount transferred to Supplementary Feeding Programme to adjust material consumption during the period				(998 481)	-	(998 481)
Total				409 308 830	431 171 325	452 480 155

SCHEDULE 4

GENERAL FUND

Miscellaneous income for the biennium ended 31 December 1993

(United States dollars)

Description	Amount
Bank interest	8 612 201
Sale of empty containers	75 245
Disputed and reserved claims refunded	1 461 432
Reimbursement of Area Staff Provident Fund administration costs	1 026 138
Profit on income producing activities (schedule 6)	58 490
Overheads recovered on procurement for other parties	25 885
Share of profit on insurance policies	5 003
Sale of used vehicles and equipment	153 939
Other sources	231 970
Total	11 650 303

SCHEDULE 5

GENERAL FUND

Adjustments to prior years' income and expenditure for the biennium ended 31 December 1993

(United States dollars)

Description	Amount
Adjustments to prior years' expenditure	1 045 062
Savings prior years' carry-forwards	2 929 817
Accounts payable and liabilities	1 012 272
Provident Fund benefits	7 080
Savings from goods-in-transit expenditure	387 127
Total	5 381 358

SCHEDULE 6

GENERAL FUND

Production and sales for the biennium ended 31 December 1993

(United States dollars)

Accounts	Embroidery Centre	Carpentry Unit	Printing Unit	Contracting Section	Greeting cards and calendars	Total
Sales	284 302	905 418	478 662	1 685 044	15 014	3 368 440
Costs of sales	240 082	926 987	504 604	1 632 906	5 371	3 309 950
Profit (loss) for the biennium	44 220	(21 569)	(25 942)	52 138	9 643	58 490

STATEMENT VIII

PROJECT FUNDS

Income and expenditure for the biennium ended 31 December 1993

(United States dollars)

Project	Opening balance 1 January 1992	Contributions			Expenditure			Surplus/ (deficit) for period	Fund a/ adjustment	Fund balance 31 December 1993
		Cash	In kind	Total	Cash	In kind	Total			
FUNDED ONGOING ACTIVITIES										
Supplementary feeding and related health programme (European Community)	(114 328)	2 469 135	33 792 162	36 261 297	4 016 925	33 792 162	37 809 087	(1 547 790)	(31 873)	(1 693 991)
Mobile health team, Gaza	(64 740)	321 842	-	321 842	471 952	-	471 952	(150 110)	64 740	(150 110)
Qalqilia Hospital, West Bank	(28 890)	-	-	-	-	-	-	-	28 890	-
Gaza Centre for the Blind	(166 774)	187 648	136	187 784	552 582	136	552 718	(364 934)	1 655	(530 053)
Ramallah Training Centres	(3 319 481)	6 971 876	-	6 971 876	6 543 651	-	6 543 651	428 225	46 850	(2 844 406)
University scholarships (ARAMCO)	(29 835)	-	-	-	144 958	-	144 958	(144 958)	16 060	(158 733)
Mobile dental clinic, Jordan	11 568	26 666	-	26 666	32 752	-	32 752	(6 086)	-	5 482
Dental clinic, Amman Polyclinic	(899)	32 891	-	32 891	31 631	-	31 631	1 260	-	361
Upgrading Vocational Training Centre, Gaza	181 259	265 687	-	265 687	190 725	-	190 725	54 962	8 517	244 738
Vocational Training Centre, Gaza	(3 818 737)	4 520 816	5 625	4 526 441	3 909 223	5 625	3 914 848	611 593	(214 907)	(3 422 051)
Relief, medical and training	1 196 647	-	-	-	982 270	-	982 270	(982 270)	-	214 377
Total I	(6 154 210)	14 776 561	33 797 923	48 574 484	16 876 669	33 797 923	50 674 592	(2 100 108)	(80 068)	(8 334 386)
CAPITAL AND SPECIAL PROJECTS										
Yarmouk School, Syrian Arab Republic and Aqrabanieh School, West Bank	63 104	17 862	-	17 862	32 167	-	32 167	(15 105)	-	47 999
Income-generating project, Gaza	(2 090)	-	-	-	3 795	-	3 795	(3 795)	867	(5 318)
Income-generating project, West Bank	(11 072)	-	-	-	5 579	-	5 579	(5 579)	56	(16 595)
Income-generating projects, Jordan	4 713	-	-	-	10 769	-	10 769	(10 769)	-	(6 056)
School construction - boys, Jordan	45 163	-	-	-	37 426	-	37 426	(37 426)	-	7 737
European Community fellowships, Gaza	1 383	-	-	-	-	-	-	-	-	1 383
Miscellaneous projects	2 751	-	-	-	2 751	-	2 751	(2 751)	-	-
School construction, Ya'bad, West Bank	(8 600)	8 600	-	8 600	-	-	-	8 600	-	-
Improvements to school and health facilities in Gaza and West Bank	33 530	-	-	-	-	-	-	-	(33 530)	-

Project	Opening balance 1 January 1992	Contributions			Expenditure			Surplus/ (deficit) for period	Fund a/ adjustment	Fund balance 31 December 1993
		Cash	In kind	Total	Cash	In kind	Total			
School building and facilities, Gaza	83 177	-	-	-	82 439	-	82 439	(82 439)	3 085	3 823
Specialist Baqa'a clinic	3 366	37 765	-	37 765	41 131	-	41 131	(3 366)	19	19
Water Project, Al-Mu'allaqa, Syrian Arab Republic (UNICEF)	-	3 368	-	3 368	3 300	-	3 300	68	-	68
United Nations Women's Guild	554	-	-	-	554	-	554	(554)	-	-
Education project, Jordan (Austria)	260 805	-	-	-	260 442	-	260 442	(260 442)	17	380
Water Project Al-Mu'allaqa, Syrian Arab Republic	-	6 052	-	6 052	6 045	-	6 045	7	-	7
School sanitary facilities, Gaza	1 199	5 341	-	5 341	5 349	-	5 349	(8)	-	1 191
New Gaza Preparatory Boys' School	(31 588)	-	-	-	-	-	-	-	31 588	-
Construction and equipment, classrooms	-	330 388	-	330 388	112 460	-	112 460	217 928	-	217 928
Construction and equipment, Marka Camp	-	48 048	-	48 048	19 784	-	19 784	28 264	-	28 264
School construction for girls, Jordan	73 738	-	-	-	75 124	-	75 124	(75 124)	-	(1 386)
Water project, Al-Mu'allaqa (Germany)	-	3 195	-	3 195	3 300	-	3 300	(105)	-	(105)
School construction - 1983	118 500	-	-	-	990	-	990	(990)	(117 357)	153
Miscellaneous construction - 1984	142 762	-	-	-	33 351	-	33 351	(33 351)	(109 414)	(3)
Production of the Mrs. Abu Risheh book	50 000	-	-	-	-	-	-	-	-	50 000
Campaign against illiteracy - Syrian Arab Republic	(2 844)	-	-	-	-	-	-	-	2 844	-
Gaza Town Health Centre	52 644	-	-	-	-	-	-	-	(114)	52 530
Environmental sanitary project	902 603	16 131	-	16 131	228 910	-	228 910	(212 779)	(295 599)	394 225
Canadian International Development Agency (CIDA) project, 1988	103 325	-	-	-	17 459	-	17 459	(17 459)	(71 230)	14 636
Husn Boys'/Girls' School	-	-	-	-	332 902	-	332 902	(332 902)	-	(332 902)
Baqa'a Elementary Boys' School, Jordan	2 169	-	-	-	-	-	-	-	-	2 169
Construction of science laboratory	-	109 725	-	109 725	59 231	-	59 231	50 494	-	50 494
Improved sanitation facilities, Syrian Arab Republic (Germany)	196 576	263 053	-	263 053	153 326	-	153 326	109 727	-	306 303
School construction, Husn Camp (CIDA)	854 453	-	-	-	853 975	-	853 975	(853 975)	-	478
Training in community rehabilitation	-	-	-	-	5 999	-	5 999	(5 999)	-	(5 999)
Construction and other projects (Japan)	-	2 000 000	-	2 000 000	792 673	-	792 673	1 207 327	2 500	1 209 827
Construction/equipping of health point, Auja	-	81 963	-	81 963	83 736	-	83 736	(1 773)	-	(1 773)

Project	Opening balance 1 January 1992	Contributions			Expenditure			Surplus/ (deficit) for period	Fund a/ adjustment	Fund balance 31 December 1993
		Cash	In kind	Total	Cash	In kind	Total			
Construction/equipping of Beit Inan School	-	400 350	-	400 350	205 865	-	205 865	194 485	-	194 485
Remedial special education	-	35 000	-	35 000	14 566	-	14 566	20 434	-	20 434
Renovation of Rafah maternal child health sub-centre	-	50 000	-	50 000	46 646	-	46 646	3 354	-	3 354
Construction/equipping of Al-Fakhari School	-	590 000	-	590 000	496 254	-	496 254	93 746	-	93 746
Women's production unit at Amman New Camp	-	-	-	-	29 716	-	29 716	(29 716)	-	(29 716)
Library at Maghazi at women's programme centre, Gaza	-	15 000	-	15 000	14 120	-	14 120	880	-	880
Various projects, agency-wide (Japan)	-	2 000 000	-	2 000 000	28 791	-	28 791	1 971 209	-	1 971 209
Combating illiteracy for women, Syrian Arab Republic	2 495	437	-	437	3 100	-	3 100	(2 663)	-	(168)
Eye diseases clinic, Gaza	9 602	-	-	-	7 057	-	7 057	(7 057)	-	2 545
Construction of school at Yarmouk	9 658	-	-	-	9 149	-	9 149	(9 149)	-	509
Women's Programme Centre Jaramana, Damascus	184 383	-	-	-	90 132	-	90 132	(90 132)	(337)	93 914
Women's literacy project, Khan Dannoun, Damascus	244	2 875	-	2 875	2 712	-	2 712	163	-	407
Slow learners project, Jordan	11 829	73 000	-	73 000	51 771	-	51 771	21 229	(10 530)	22 528
Market study, Palestinian embroidery	(95 150)	100 450	-	100 450	-	-	-	100 450	(5 300)	-
Women's programme centre, Zarka	(834)	-	-	-	-	-	-	-	834	-
Arrabeh School, West Bank	(292 833)	308 095	-	308 095	27 804	-	27 804	280 291	3 671	(8 871)
Scholarship programme, Lebanon (Rissho Kosei-Kai)	-	40 050	-	40 050	37 652	-	37 652	2 398	-	2 398
Scholarship programme, Lebanon (National Federation of UNESCO Associations, Japan)	-	5 484	-	5 484	4 480	-	4 480	1 004	-	1 004
Audio-visual equipment, Yarmouk School, Lebanon	380	-	-	-	241	-	241	(241)	-	139
University scholarships (Switzerland)	433 311	407 150	-	407 150	306 662	-	306 662	100 488	9 679	543 478
Women's Programme Centre - Dera'a, Syrian Arab Republic (Germany)	34 127	385 732	-	385 732	143 761	-	143 761	241 971	-	276 098
Construction of classrooms, Jordan (Germany)	(150 160)	626 325	-	626 325	428 119	-	428 119	198 206	-	48 046
Repair and construction, warehouse, Lebanon	-	165 123	-	165 123	330 245	-	330 245	(165 122)		(165 122)
Various urgent projects (United States of America)	845 620	-	-	-	717 264	-	717 264	(717 264)		128 356

Project	Opening balance 1 January 1992	Contributions			Expenditure			Surplus/ (deficit) for period	Fund a/ adjustment	Fund balance 31 December 1993
		Cash	In kind	Total	Cash	In kind	Total			
Various constructions, Gaza (Netherlands)	1 377 761	62 035	-	62 035	603 018	-	603 018	(540 983)	-	836 778
Replacement and construction, etc., Gaza/Jordan (Norway)	-	530 305	-	530 305	329 440	-	329 440	200 865	-	200 865
Various constructions, Jordan	-	865 600	-	865 600	845 986	-	845 986	19 614	-	19 614
Junior Professional Officer (Japan)	(20 636)	-	-	-	23 745	-	23 745	(23 745)	-	(44 381)
Junior Professional Officer (UNDP)	-	-	9 737	9 737	-	9 409	9 409	328	-	328
Junior Professional Officer (Sweden)	18 308	-	-	-	-	-	-	-	-	18 308
Junior Professional Officer (Netherlands)	1 346	-	-	-	-	-	-	-	-	1 346
Junior Professional Officer (Austria)	-	-	153 477	153 477	-	194 956	194 956	(41 479)	-	(41 479)
Husn Camp, Norwegian Refugee Council	84 207	-	-	-	84 444	-	84 444	(84 444)	-	(237)
Junior Professional Officer, Jordan (Italy)	-	-	164 240	164 240	-	162 773	162 773	1 467	-	1 467
Sur Baher Girls' School, West Bank	296 787	-	-	-	296 290	-	296 290	(296 290)	-	497
Sewing centre, Shatila, Lebanon	6 388	-	-	-	-	-	-	-	-	6 388
Sewing centre, Askar Camp, West Bank	2 896	-	-	-	-	-	-	-	-	2 896
Subtotal	5 700 050	9 593 702	327 454	9 921 156	8 443 997	367 138	8 811 135	1 110 021	(588 551)	6 221 520
FUNDED FROM GENERAL FUND										
Marka Elementary Boys' School	628 957	-	-	-	457 631	-	457 631	(457 631)	(162 309)	9 017
Souf Preparatory Girls' School	580 235	-	-	-	415 945	-	415 945	(415 945)	(150 023)	14 267
Construction, Muzeirib School, Syrian Arab Republic	(48 767)	-	-	-	-	-	-	-	-	(48 767)
Wadi Seer School, Jordan	40 422	-	-	-	51 331	-	51 331	(51 331)	-	(10 909)
Waqqas School, Jordan	284 980	-	-	-	-	-	-	-	(211 637)	73 343
Move of Education Development Centre to Amman Training Centre, Jordan	(30 712)	-	-	-	24 749	-	24 749	(24 749)	-	(55 461)
Construction to avoid triple shift, Syrian Arab Republic	23 846	-	-	-	117	-	117	(117)	-	23 729
Construction to avoid triple shift, Jordan	8 508	-	-	-	-	-	-	-	-	8 508
Construction to avoid triple shift, West Bank	1 470	-	-	-	521	-	521	(521)	-	949
Construction of Preparatory Girls' School, Baqa'a and vocational training centre equipment	342 204	-	-	-	259 229	-	259 229	(259 229)	(47 657)	35 318
Various constructions, agency-wide	3 445 989	-	-	-	931 975	-	931 975	(931 975)	(295 636)	2 218 378

Project	Opening balance 1 January 1992	Contributions			Expenditure			Surplus/ (deficit) for period	Fund a/ adjustment	Fund balance 31 December 1993
		Cash	In kind	Total	Cash	In kind	Total			
Construction to avoid triple shift, Gaza	78 768	-	-	-	5 887	-	5 887	(5 887)	-	72 881
Subtotal	5 355 900	-	-	-	2 147 385	-	2 147 385	(2 147 385)	(867 262)	2 341 253
Total II	11 055 950	9 593 702	327 454	9 921 156	10 591 382	367 138	10 958 520	(1 037 364)	(1 455 813)	8 562 773
School voluntary contributions as at 1 January 1992:	255 094	-		-	-	-	-	-	-	255 094
Schools and vocational training centres	323 259	-	-	-	258 000	-	258 000	(258 000)	-	65 259
Canteens	344 226	-	-	-	200 096	-	200 096	(200 096)	(464 483)	(320 353)
Subtotal	922 579	-	-	-	458 096	-	458 096	(458 096)	-	-
Grand total	5 824 319	24 370 263	34 125 377	58 495 640	27 926 147	34 165 061	62 091 208	(3 595 568)	(1 535 881)	228 387

a/ Adjustments relating to prior years' expenditure.

STATEMENT IX

PROJECT FUNDS

Assets and liabilities as at 31 December 1993

(United States dollars)

Project	Cash on hand and in banks	Pre-payments	Total	Accounts payable	Provision for unliquidated obligations	Provision for carry-forwards	Provision for goods-in-transit	Due to General Fund	Total liabilities	Fund balance 31 January 1993
FUNDED ONGOING ACTIVITIES										
Supplementary feeding and related health programme (European Community)	-	-	-	18 946	33 600	964 888	255 114	421 443	1 693 991	(1 693 991)
Mobile health team, Gaza	-	-	-	-	-	-	-	150 110	150 110	(150 110)
Qalqilia Hospital, West Bank	-	-	-	-	-	-	-	-	-	-
Gaza Centre for the Blind	-	-	-	706	2 628	5 395	4 619	516 705	530 053	(530 053)
Ramallah training centres	-	26 051	26 051	48 469	82 152	535 102	65 493	2 139 241	2 870 457	(2 844 406)
University scholarships (ARAMCO)	-	8 125	8 125	11 572	-	-	-	155 286	166 858	(158 733)
Mobile dental clinic, Jordan	5 482	-	5 482	-	-	-	-	-	-	5 482
Dental clinic, Amman Polyclinic	361	-	361	-	-	-	-	-	-	361
Upgrading Vocational Training Centre, Gaza	247 018	-	247 018	-	2 280	-	-	-	2 280	244 738
Vocational Training Centre, Gaza	-	1 200	1 200	5 206	57 079	54 039	49 097	3 257 830	3 423 251	(3 422 051)
Relief, medical and training	215 443	2 675	218 118	1 066	-	-	2 675	-	3 741	214 377
TOTAL I	468 304	38 051	506 355	85 965	177 739	1 559 424	376 998	6 640 615	8 840 741	(8 334 386)
CAPITAL AND SPECIAL PROJECTS										
Yarmouk School, Syrian Arab Republic, and Aqrabanieh School, West Bank	78 203	-	78 203	30 204	-	-	-	-	30 204	47 999
Income-generating project, Gaza	-	-	-	-	-	-	-	5 318	5 318	(5 318)
Income-generating project, West Bank	-	-	-	-	-	-		16 595	16 595	(16 595)
Income-generating projects, Jordan	-	-	-	-	-	-	59	5 997	6 056	(6 056)
School construction for boys, Jordan	7 737	-	7 737	-	-	-	-	-	-	7 737
European Community, fellowships, Gaza	1 383	-	1 383	-	-	-	-	-	-	1 383

Project	Cash on hand and in banks	Pre-payments	Total	Accounts payable	Provision for unliquidated obligations	Provision for carry-forwards	Provision for goods-in-transit	Due to General Fund	Total liabilities	Fund balance 31 January 1993
Miscellaneous projects	-	-	-	-	-	-	-	-	-	-
School construction, Ya'bad, West Bank	-	-	-	-	-	-	-	-	-	-
Improvements to school and health facilities in Gaza and West Bank	-	-	-	-	-	-	-	-	-	-
School building and facilities, Gaza	3 823	-	3 823		-	-	-	-	-	3 823
Specialist clinic, Baqa'a	1 443	-	1 443	1 424	-	-	-	-	1 424	19
Water project, Al-Mu'allaqa (UNICEF)	68	-	68	-	-	-	-	-	-	68
United Nations Women's Guild	443	-	443	-	-	-	443	-	443	-
Education project, Jordan (Austria)	412	-	412	-	-	-	32	-	32	380
Water project, Al-Mu'allaqa, Syrian Arab Republic	7	-	7	-	-	-	-	-	-	7
School sanitary facilities, Gaza	1 191	-	1 191	-	-	-	-	-	-	1 191
New Gaza Preparatory Boys' School	-	-	-	-	-	-	-	-	-	-
Construction and equipment, classrooms	245 423	-	245 423	27 495	-	-	-	-	27 495	217 928
Construction and equipment, Marka Camp	29 409	-	29 409	1 145	-	-	-	-	1 145	28 264
School construction for girls, Jordan	-	-	-	-	-	-	-	1 386	1 386	(1 386)
Water project Al-Mu'allaqa (Germany)	-	-	-	-	-	-	-	105	105	(105)
School constructions, 1983	153	-	153	-	-	-	-	-	-	153
Miscellaneous construction, 1984	4 950	-	4 950	4 953	-	-	-	-	4 953	(3)
Production of the Mrs. Abu Risheh book	50 000	-	50 000	-	-	-	-	-	-	50 000
Campaign against illiteracy, Syrian Arab Republic	-	-	-	-	-	-	-	-	-	-
Gaza Town Health Centre	52 530	-	52 530	-	-	-	-	-	-	52 530
Environmental sanitary project	394 374	-	394 374	149	-	-	-	-	149	394 225
CIDA project, 1988	14 643	-	14 643	-	-	-	7	-	7	14 636

Project	Cash on hand and in banks	Pre-payments	Total	Accounts payable	Provision for unliquidated obligations	Provision for carry-forwards	Provision for goods-in-transit	Due to General Fund	Total liabilities	Fund balance 31 January 1993
Husn School for boys and girls	-	-	-	2 977	-	-	-	329 925	332 902	(332 902)
Baqa'a Elementary Boys' School, Jordan	2 169	-	2 169	-	-	-	-	-	-	2 169
Construction of science laboratory	58 548	-	58 548	8 054	-	-	-	-	8 054	50 494
Improved sanitary facilities, Syrian Arab Republic (Germany)	306 303	-	306 303	-	-	-	-	-	-	306 303
School construction, Husn Camp (CIDA)	25 890	-	25 890	16 695	-	-	8 717	-	25 412	478
Training in community rehabilitation	-	-	-	-	-	-	-	5 999	5 999	(5 999)
Construction and other projects (Japan)	1 243 344	8 750	1 252 094	20 416	-	-	21 851	-	42 267	1 209 827
Construction/equipping of health point, Auja	1 263	-	1 263	-	-	-	3 036	-	3 036	(1 773)
Construction/equipping of Beit Inan School	244 825	-	244 825	50 340	-	-	-	-	50 340	194 485
Remedial/special education	21 088	-	21 088	654	-	-	-	-	654	20 434
Renovation of Rafah maternal and child health sub-centre	3 354	-	3 354	-	-	-	-	-	-	3 354
Construction/equipping of Al-Fakhari School	93 746	-	93 746	-	-	-	-	-	-	93 746
Women's production unit at Amman New Camp	-	-	-	-	-	-	-	29 716	29 716	(29 716)
Library at Maghazi Women's Programme Centre, Gaza	5 202	-	5 202	-	-	-	4 322	-	4 322	880
Various projects, agency-wide (Japan)	1 994 022	8 750	2 002 772	31 563	-	-	-	-	31 563	1 971 209
Combating illiteracy for women, Syrian Arab Republic	-	-	-	-	-	-	-	168	168	(168)
Eye diseases clinic, Gaza	2 545	-	2 545	-	-	-	-	-	-	2 545
Construction of school at Yarmouk	509	-	509	-	-	-	-	-	-	509
Women's Programme Centre, Jaramana, Damascus	93 914	-	93 914	-	-	-	-	-	-	93 914
Women's literacy project, Khan Dannoun, Damascus	407	-	407	-	-	-	-	-	-	407
Slow learners project, Jordan	25 659	-	25 659	390	-	-	2 741	-	3 131	22 528

Project	Cash on hand and in banks	Pre-payments	Total	Accounts payable	Provision for unliquidated obligations	Provision for carry-forwards	Provision for goods-in-transit	Due to General Fund	Total liabilities	Fund balance 31 January 1993
Market study, Palestinian embroidery	-	-	-	-	-	-	-	-	-	-
Women's Programme Centre, Zarka	-	-	-	-	-	-	-	-	-	-
Arrabeh School, West Bank	-	-	-	-	-	-	211	8 660	8 871	(8 871)
Scholarship programme, Lebanon (Rissho kosei-kai)	19 575	-	19 575	17 177	-	-	-	-	17 177	2 398
Scholarship programme, Lebanon (National Federation of UNESCO Associations, Japan)	1 004	-	1 004	-	-	-	-	-	-	1 004
Audio-visual equipment, Yarmouk School, Lebanon	139	139	-	-	-	-	-	-	-	139
University scholarships (Switzerland)	565 320	12 500	577 820	34 342	-	-	-	-	34 342	543 478
Women's Programme Centre, Dera'a, Syrian Arab Republic (Germany)	276 098	-	276 098	-	-	-	-	-	-	276 098
Construction of classrooms, Jordan (Germany)	67 476	-	67 476	-	-	-	19 430	-	19 430	48 046
Repair and construction, warehouse, Lebanon	-	-	-	-	-	-	-	165 122	165 122	(165 122)
Various urgent projects (USA)	129 336	-	129 336	-	-	-	980	-	980	128 356
Various constructions, Gaza (Netherlands)	838 329	-	838 329	-	-	-	1 551	-	1 551	836 778
Replacement and construction etc., Gaza/ Jordan (Norway)	200 865	-	200 865	-	-	-	-	-	-	200 865
Various constructions, Jordan	223 941	-	223 941	176 771	-	-	27 556	-	204 327	19 614
Junior Professional Officer (Japan)	-	-	-	-	-	-	-	44 381	44 381	(44 381)
Junior Professional Officer (UNDP)	328	-	328	-	-	-	-	-	-	328
Junior Professional Officer (Sweden)	18 308	-	18 308	-	-	-	-	-	-	18 308
Junior Professional Officer (Netherlands)	1 346	-	1 346	-	-	-	-	-	-	1 346
Junior Professional Officer (Austria)	-	-	-	-	-	-	-	41 479	41 479	(41 479)
Husn Camp, Norwegian Refugee Council	-	-	-	-	-	-	-	237	237	(237)

Project	Cash on hand and in banks	Pre-payments	Total	Accounts payable	Provision for unliquidated obligations	Provision for carry-forwards	Provision for goods-in-transit	Due to General Fund	Total liabilities	Fund balance 31 January 1993
Junior Professional Officer, Jordan (Italy)	1 467	-	1 467	-	-	-	-	-	-	1 467
Sur Baher Girls' School, West Bank	977	-	977	-	-	-	480	-	480	497
Sewing centre, Shatila, Lebanon	6 388	-	6 388	-	-	-	-	-	-	6 388
Sewing centre, Askar Camp, West Bank	2 896	-	2 896	-	-	-	-	-	-	2 896
Subtotal	7 362 773	30 000	7 392 773	424 749	-	-	91 416	655 088	1 171 253	6 221 520
FUNDED FROM: GENERAL FUND										
Marka Elementary Boys' School	9 017	-	9 017	-	-	-	-	-	-	9 017
Souf Preparatory Girls' School	14 267	-	14 267	-	-	-	-	-	-	14 267
Construction, Muzeirib School, Syrian Arab Republic	-	-	-	-	-	-	-	48 767	48 767	(48 767)
Wadi Seer School, Jordan	-	-	-	-	-	-	-	10 909	10 909	(10 909)
Waqqas School, Jordan	73 343	-	73 343	-	-	-	-	-	-	73 343
Move of Education Development Centre to Amman Training Centre, Jordan	-	-	-	-	-	-	214	55 247	55 461	(55 461)
Construction to avoid triple shift, Syrian Arab Republic	23 729	-	23 729	-	-	-	-	-	-	23 729
Construction to avoid triple shift, Jordan	8 508	-	8 508	-	-	-	-	-	-	8 508
Construction to avoid triple shift, West Bank	949	-	949	-	-	-	-	-	-	949
Construction of Preparatory Girls' School, Baqa'a and vocational training centre equipment	52 327	-	52 327	-	-	-	17 009	-	17 009	35 318
Various constructions, agency-wide	2 272 672	-	2 272 672	20 000	-	-	34 294	-	54 294	2 218 378
Construction to avoid triple shift, Gaza	72 881	-	72 881	-	-	-	-	-	-	72 881
Subtotal	2 527 693	-	2 527 693	20 000	-	-	51 517	114 923	186 440	2 341 253
TOTAL II	9 890 466	30 000	9 920 466	444 749	-	-	142 933	770 011	1 357 693	8 562 773

Project	Cash on hand and in banks	Pre-payments	Total	Accounts payable	Provision for unliquidated obligations	Provision for carry-forwards	Provision for goods-in-transit	Due to General Fund	Total liabilities	Fund balance 31 January 1993
School voluntary contributions:										
Schools	-	-	-	-	-	-	-	-	-	-
Canteens	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-	-
Grand total	10 3[illegible]5 870	68 051	10 426 821	530 714	177 739	1 559 424	519 931	7 410 626	10 198 434	228 387

SCHEDULE 7

PROJECT FUNDS

Report on cash contributions as at 31 December 1993

Donor	Currency	Local currency Pledged	Local currency Received	United States dollars Received	United States dollars Outstanding	Anticipated income
FUNDED ONGOING ACTIVITIES						
Governments						
Denmark:						
Balance 1 January 1992 for Ramallah Training Centres in 1991	$	40 543 718	40 543 718	3 754 048	-	3 754 048
Running costs of Ramallah Training Centres	$	36 361 451	36 361 451	3 217 828	-	3 217 828
Running costs of Ramallah Training Centres	DKr	20 541 000	-	-	3 025 184 a/	3 025 184
Germany						
Poverty allevation, Gaza	DKr	86 300	-	-	50 468	50 468
Italy:						
For Gaza Vocational Training Centre	Lit	2 000 000 000	2 000 000 000	1 246 106	-	1 246 106
Balance 1 January 1993, 3 years running costs for Gaza Vocational Training Centre	$	3 274 709	3 274 709	3 274 709	-	3 274 709
Total for Governments				11 492 691	3 075 652	14 568 343
Intergovernmental organizations						
European Community:						
Supplementary feeding programme	ECU	2 000 000	2 000 000	2 469 136	-	2 469 136
Contribution for 1993 family planning	ECU	800 000	-	-	909 091	909 091
Supplementary feeding programme for 1994	ECU	800 000	-	-	909 091	909 091
Bank interest, upgrading of Gaza Vocational Training Centre	$	5 310	5 310	5 310	-	5 310
Gaza Vocational Training Centre, payment of final instalment	ECU	101 785	101 785	115 665	-	115 665

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Intergovernmental organizations (continued)						
Gaza Vocational Training Centre, payment of fifth instalment	$	124 713	124 713	124 713	-	124 713
Total for intergovernmental organizations				2 714 824	1 818 182	4 533 006
Non-governmental organizations						
Near East Council of Churches:						
Mobile dental unit, Jordan valley	$	15 101	15 101	15 101	-	15 101
Mobile dental unit, Jordan valley	$	5 798	5 798	5 798	-	5 798
Specialist mobile dental unit, Jordan	$	5 768	5 768	5 768	-	5 768
Dental unit, Amman Poly-Clinic	$	13 996	13 996	13 996	-	13 996
Dental unit, Amman Poly-Clinic	$	5 798	5 798	5 798	-	5 798
Specialist dental unit, Amman	$	13 097	13 097	13 097	-	13 097
Radda Barnen, Sweden:						
3 mobile teams, Gaza	$	32 775	32 775	32 775	-	32 775
For Health and Education, Gaza, 1993 and 1994	$	49 888	49 888	49 888	-	49 888
3 mobile health teams, Gaza	SKr	630 000	450 000	55 487	21 302	76 789
Balance 1 January 1993, health education, Gaza	SKr	603 510	603 510	77 373	-	77 373
Balance 1 January 1993, 3 mobile health teams, Gaza	SKr	396 490	396 490	50 832	-	50 832
Health education, Gaza	SKr	945 000	450 000	55 487	58 580	114 067
Pissho Kosei-Kai:						
For Gaza Centre for the Blind	$	80 000	80 000	80 000	-	80 000
Operating costs for Gaza Centre for the Blind	$	100 000	100 000	100 000	-	100 000
Total for non-governmental organizations				561 400	79 882	641 282
Other sources						
Krbec, Ms. E. M. (Switzerland):						
For Gaza Centre for the Blind	Sw F	2 000	2 000	1 434	-	1 434

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Other sources (continued)						
For Gaza Centre for the Blind	$	3 960	3 960	347	-	347
For Gaza Centre for the Blind	Sw F	1 500	1 500	1 000	-	1 000
Türkkan, Ms. Füsun, UNRWA headquarters, Vienna						
Running costs for Gaza Centre for the Blind	$	4 870	4 870	4 870	-	4 870
Total for other sources				7 651	-	7 651
Total, funded ongoing activities, cash contributions				14 776 566	4 973 716	19 750 282
CAPITAL AND SPECIAL PROJECTS						
Governments						
Australia						
Al-Mu'allaqa water project	$	6 053	6 053	6 053	-	6 053
Australian Embassy (Damascus)						
Al-Mu'allaqa Village Literacy programme	$	2 875	2 875	2 875	-	2 875
Denmark:						
Education facility and teachers, Jordan	$	165 194	165 194	165 194	-	165 194
School facilities, Lebanon	$	165 194	165 194	165 194	-	165 194
Germany:						
Upgrading 2 schools in the Syrian Arab Republic	DM	507 829	-	-	296 976	296 976
Upgrading 3 schools in the West Bank	DM	670 636	-	-	392 185	392 185
Sanitation projects, Syrian Arab Republic	$	3 195	3 195	3 195	-	3 195
Bank interest, environmental sanitation in camps and schools in West Bank and Gaza, 1992	$	3 717	3 717	3 717	-	3 717
Bank interest for 1993	$	12 414	12 414	12 414	-	12 414
Sanitation facilities, Syrian Arab Republic	DM	376 699	376 699	246 208	-	246 208
Bank interest for 1992	$	7 777	7 777	7 777	-	7 777
Bank interest for 1993	$	9 068	9 068	9 068	-	9 068

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Governments (continued)						
Auja Health Point	$	40 000	40 000	40 000	-	40 000
Bank interest, construction of health point at Auja, West Bank	$	220	220	220	-	220
Auja Health Point	DM	71 645	71 645	41 654	-	41 654
Bank interest for 1991	$	89	89	89	-	89
Bank interest for 1992	$	220	220	220	-	220
Beit Inan Girls' School	$	40 017	40 017	40 017	-	40 017
Beit Inan Girls' School	DM	607 648	607 648	357 440	-	357 440
Bank interest for 1993	$	2 673	2 673	2 673	-	2 673
Bank interest, construction of Women's Programme Centre, Dera'a, Syrian Arab Republic, 1992	$	5 046	5 046	5 046	-	5 046
Establishment of Women's Programme Centre, Dera'a, Syrian Arab Republic	$	371 809	371 809	371 809	-	371 809
Bank interest for 1993	$	8 877	8 877	8 877	-	8 877
Bank interest, construction of classrooms in Jordan, 1992	$	8 334	8 334	8 334	-	8 334
Classroom construction, Jordan	$	615 671	615 671	615 671	-	615 671
Bank interest for 1993	$	2 320	2 320	2 320	-	2 320
Japan:						
For special projects	$	1 600 000	1 600 000	1 600 000	-	1 600 000
University scholarship programmes	$	400 000	400 000	400 000	-	400 000
Allocation for several projects, pending donor's approval	$	2 000 000	2 000 000	2 000 000	-	2 000 000
Netherlands:						
School construction, Gaza	$	590 000	590 000	590 000	-	590 000
Interest earned on $1,377,761 from January 1992 to July 1993	$	62 035	62 035	62 035	-	62 035

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Governments (continued)						
Norway						
Replacement and construction for Gaza and Jordan	$	530 305	530 305	530 305	-	530 305
Switzerland:						
Scholarship programme	Sw F	300 000	300 000	197 368	-	197 368
Scholarship programme	Sw F	299 987	299 987	209 781	-	209 781
United States of America						
School construction, Jordan	$	865 600	865 600	865 600	-	865 600
Total for Governments				8 571 154	689 161	9 260 315
Intergovernmental organizations						
AGFUND, Saudi Arabia:						
Balance 1 January 1992, Yarmouk School, Syrian Arab Republic	$	14 896	14 896	14 896	-	14 896
Balance 1 January 1993, construction of Aqrabanieh School	$	409 000	-	-	409 000	409 000
Bank interest/construction of Aqrabanieh School	$	2 166	2 166	2 166	-	2 166
Balance 1 January 1992, Ya'bad School construction	$	8 600	8 600	8 600	-	8 600
Upgrading women's programme centres	$	126 000	-	-	126 000	126 000
Balance 1 January 1992, Arrabeh School construction	$	260 000	260 000	260 000	-	260 000
Balance 1 January 1993, Arrabeh School construction	$	48 095	48 095	48 095	-	48 095
European Community						
Balance 1 January 1992, Warehousing, Beirut	ECU	133 750	133 750	165 123	-	165 123
Total for intergovernmental organizations				498 880	535 000	1 033 880

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Non-governmental organizations						
AUSTCARE (Australian Care for Refugees):						
Slow learners project, Jordan	$	37 160	37 160	37 160	-	37 160
Slow learners project, Jordan	$	35 840	35 840	35 840	-	35 840
National Federation of UNESCO Associations, Japan:						
UNESCO units of money (Unum) cheques	$	437	437	437	-	437
Unum cheques	$	5 149	5 149	5 149	-	5 149
Unum cheques	$	335	335	335	-	335
Near East Council of Churches:						
Specialist clinic at Baqa'a	$	18 792	18 792	18 792	-	18 792
Specialist clinic at Baqa'a	$	18 974	18 974	18 974	-	18 974
Procurement of Palestinian handicraft	$	5 341	5 341	5 341	-	5 341
Netherlands Refugee Foundation, The Hague						
Remedial education in the West Bank, Gaza and Lebanon	$	35 000	35 000	35 000	-	35 000
Rissho Kosei-Kai scholarship programme for nurses	$	40 050	40 050	40 050	-	40 050
Soka Gakkai, Japan						
Construction of 2 classrooms in Marka, Jordan	$	48 048	48 048	48 048	-	48 048
Welfare Association, Geneva						
Establishment of Maghazi Women's Programme Centre Library, Gaza	$	30 000	15 000	15 000	15 000	30 000
Total for non-governmental organizations				260 126	15 000	275 126
Other sources						
Autonomous Province of Trento, Italy						
Renovation of 2 maternal and child health sub-centres, Rafah, Gaza	$	50 000	50 000	50 000	-	50 000

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Other sources (continued)						
Italian Trade Union						
Askar Girls' School and 1 classroom, Shufat Girls' School	$	109 725	109 725	109 725	-	109 725
Total for other sources				159 725	-	159 725
United Nations organizations						
UNICEF						
Construction of 2 toilet units, Syrian Arab Republic	$	3 368	3 368	3 368	-	3 368
United Nations Trust Fund for International Cooperation for Development						
Embroidery, 1989 pledge	$	100 450	100 450	100 450	-	100 450
Total for United Nations organizations				103 818	-	103 818
Total, capital and special projects, cash contributions				9 593 703	1 239 161	10 832 864

a/ Amount received 6 January 1994: $3,027,413 (DKr 20,541,000).

SCHEDULE 8

PROJECT FUNDS

Report on in-kind contributions as at 31 December 1993

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
FUNDED ONGOING ACTIVITIES						
Intergovernmental organizations						
European Community:						
1 647 tons corned beef	$	4 117 483	4 117 483	4 117 483	-	4 117 483
1 727 tons baby cereal	$	1 745 885	1 745 885	1 745 885	-	1 745 885
1 914 tons vegetable oil	$	1 744 252	1 744 252	1 744 252	-	1 744 252
2 122 tons rice	$	1 134 581	1 134 581	1 134 581	-	1 134 581
2 200 tons skimmed milk	$	2 371 040	2 371 040	2 371 040	-	2 371 040
2 924 tons sugar	$	954 828	954 828	954 828	-	954 828
260 tons baby cereal (for 1991)	$	507 520	507 520	507 520	-	507 520
443 tons sardines	$	213 860	213 860	213 860	-	213 869
862 tons tomato paste	$	1 051 600	1 051 600	1 051 600	-	1 051 600
Balance 1 January 1992, corned beef (for 1992)	$	949 344	949 344	949 344	-	949 344
Balance 1 January 1992, corned beef converted to 326 tons sardines	$	886 720	886 720	886 720	-	886 720
Balance 1 January 1992, rice	$	237 510	237 510	237 510	-	237 510
Balance 1 January 1992, skimmed milk	$	5 178 307	5 178 307	5 178 307	-	5 178 307
Balance 1 January 1992, sugar	$	221 295	221 295	221 295	-	221 295
Balance 1 January 1992, tomato paste	$	299 831	299 831	299 831	-	299 831

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Intergovernmental organizations (continued)						
Balance 1 January 1992, vegetable oil	$	648 644	648 644	648 644	-	648 644
Balance 1 January 1992, whole milk	$	73 409	73 409	73 409	-	73 409
1 394 tons vegetable oil	$	1 141 686	-	-	1 141 686	1 141 686
1 650 tons sardines	$	4 539 150	-	-	4 539 150	4 539 150
1 700 tons pulses	$	867 000	-	-	867 000	867 000
126 tons baby cereal	$	264 600	-	-	264 600	264 600
15 tons olive oil	$	39 780	-	-	39 780	39 780
2 107 tons rice	$	859 656	-	-	859 656	859 656
2 400 tons sugar	$	1 036 800	-	-	1 036 800	1 036 800
2 700 tons whole milk	$	5 508 000	-	-	5 508 000	5 508 000
286 tons rice	$	116 688	116 688	116 688	-	116 688
467 tons tomato paste	$	447 853	-	-	447 853	447 853
545 tons tomato paste	$	523 273	523 273	523 273	-	523 273
596 tons sardines	$	1 639 596	1 639 596	1 639 596	-	1 639 596
700 tons skimmed milk	$	1 913 100	1 913 100	1 913 100	-	1 913 100
700 tons vegetable oil	$	571 662	571 662	571 662	-	571 662
983 tons sugar	$	424 656	424 656	424 656	-	424 656
Balance 1 January 1993, baby cereal	$	1 622 104	1 622 104	1 622 104	-	1 622 104
Balance 1 January 1993, sardines	$	1 339 600	1 339 600	1 339 600	-	1 339 600
Balance 1 January 1993, skimmed milk	$	2 094 960	2 094 960	2 094 960	-	2 094 960

Donor	Local currency: Currency	Local currency: Pledged	Local currency: Received	United States dollars: Received	United States dollars: Outstanding	United States dollars: Anticipated income
Intergovernmental organizations (continued)						
Balance 1 January 1993, sugar	$	91 535	91 535	91 535	-	91 535
Balance 1 January 1993, tomato paste	$	120 400	120 400	120 400	-	120 400
Total for intergovernmental organizations	$			32 793 683	14 704 525	47 498 208
Other sources						
Gaza (various donors):						
Rents	$	68	68	68	-	68
Rents	$	68	68	68	-	68
Rents	$	2 812	2 812	2 812	-	2 812
Rents	$	2 812	2 812	2 812	-	2 812
Total for other sources				5 760	-	5 760
Total, funded ongoing activities, in-kind contributions (schedule 8)				32 799 443	14 704 525	47 503 968
Total, funded ongoing activities, cash and in-kind contributions (schedules 7 and 8)				47 576 009	19 678 241	67 254 250
Add amount transferred from General Fund to adjust material consumption during the period				998 481	-	998 481
				48 574 490	19 678 241	68 252 731

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
CAPITAL AND SPECIAL PROJECTS						
Governments						
Austria:						
Bank interest on junior professional officer account	$	1 667	1 667	1 667	-	1 667
Junior Professional Officer	$	77 489	77 489	77 489	-	77 489
Bank interest on junior professional officer account	$	2 138	2 138	2 138	-	2 138
Junior Professional Officer (Mr. Hakan Lucius)	$	72 183	72 183	72 183	-	72 183
Italy:						
Italian Junior Professional Officer (through UNDP)	$	9 737	9 737	9 737	-	9 737
Italian Junior Professional Officer, Jordan	$	85 000	81 836	81 836	3 164	85 000
Italian Junior Professional Officer, Jordan (through UNDP)	$	82 404	82 404	82 404	-	82 404
Total for Governments				327 454	3 164	330 618
Total, capital and special projects, in-kind contributions (schedule 8)				327 454	3 164	330 618
Total, capital and special projects, cash and in-kind contributions (schedules 7 and 8)				9 921 157	1 242 325	11 163 482

STATEMENT X

EXTRAORDINARY MEASURES IN LEBANON AND THE OCCUPIED TERRITORY

UNRESTRICTED FUND

Income and expenditure for the biennium ended 31 December 1993

(United States dollars)

1991		1992-1993 (24 months) Cash	In kind	Total
	INCOME			
	(Payments and deliveries received) (schedules 9 and 10)			
11 558 457	Governments	1 854 422	5 638 081	7 492 503
-	Intergovernmental organizations	1 053 261	-	1 053 261
7 200	United Nations organizations	-	-	-
448 937	Non-governmental organizations	23 954	627 550	651 504
109 679	Other sources	3 296	33 786	37 082
12 124 273	Total	2 934 933	6 299 417	9 234 350
	EXPENDITURE			
5 324 247	Staff costs	11 177 446	-	11 177 446
388 092	Miscellaneous supplies	25 899	-	25 899
167 005	Medical supplies	84 409	-	84 409
187 846	Spare parts and lubricants	685 701	-	685 701
2 208 447	Food commodities	-	6 299 417	6 299 417
-	Fresh food	1 638	-	1 638
5 078	Cost of bread	46 098	-	46 098
302 937	Miscellaneous equipment	241 433	-	241 433
151 819	Rent, water and electricity	95 676	-	95 676
615 499	Construction, furniture and equipment	1 193 309	-	1 193 309
1 115 603	Travel costs	286 594	-	286 594
26 362	Post, telegraph and telecommunications	17 832	-	17 832
191 135	Freight and port services	32 315	-	32 315
802 400	Contractual services	1 571 384	-	1 571 384
1 632 118	Subsidies	1 186 664	-	1 186 664
859 224	Excess valuation	-	-	-
13 977 812	Total	16 646 398	6 299 417	22 945 815
(1 853 539)	Excess of income over expenditure	(13 711 465)	-	(13 711 465)

STATEMENT XI

EXTRAORDINARY MEASURES IN LEBANON AND THE OCCUPIED TERRITORY

UNRESTRICTED FUND

Assets and liabilities as at 31 December 1993

(United States dollars)

1991			1992-1993
	ASSETS		
917 938	Cash on hand and in banks		-
1 045	Prepayments		365
918 983			365
	LIABILITIES		
638 376	Accounts payable		236 813
322 422	Provision for unliquidated obligations		235 030
32 422	Provision for carry-forwards		363 476
243 422	Provision for goods-in-transit		74 049
1 379 285	Income received in advance		-
-	Due to General Fund		7 753 356
2 615 927			8 662 724
	FUND BALANCE		
-	Balance 1 January 1992	(1 696 944)	
	Add:		
156 595	Fund adjustment	6 746 050	
2 772 522			5 049 106
	Less:		
(1 853 539)	Excess of expenditure	(13 711 465)	
(1 696 944)			(8 662 359)
918 983			365

STATEMENT XII

EXTRAORDINARY MEASURES IN LEBANON AND THE OCCUPIED TERRITORY

ALL FUNDS

Income and expenditure for the biennium ended 31 December 1993

(United States dollars)

Project	Opening balance 1 January 1992	Contributions			Expenditure			Surplus/ (deficit) for period	Fund a/ adjustment	Fund balance 31 December 1993
		In cash	In kind	Total	In cash	In kind	Total			
Base Extraordinary Measures in Lebanon and the Occupied Territory (EMLOT)										
In cash	(1 696 944)	2 934 933	-	2 934 933	16 646 398	-	16 646 398	(13 711 465)	6 746 050	(8 662 359)
In kind	-	-	6 299 417	6 299 417	-	6 299 417	6 299 417	-	-	-
Subtotal	(1 696 944)	2 934 933	6 299 417	9 234 350	16 646 398	6 299 417	22 945 815	(13 711 465)	6 746 050	(8 662 359)
Emergency hospitalization and medical expenses	771 871	-	-	-	771 871	-	771 871	(771 871)	-	-
Physiotherapists (Médecins sans Frontières), West Bank	3 222	34 039	-	34 039	37 885	-	37 885	(3 846)	508	(116)
Extended health and general assistance (Finland)	-	1 379 285	-	1 379 285	1 377 969	-	1 377 969	1 316	-	1 316
USA contribution to the occupied territory	-	1 000 000	-	1 000 000	1 000 000	-	1 000 000	-	-	-
Libyan contribution	-	-	-	-	22 247	-	22 247	(22 247)	22 247	-
European Community emergency medical assistance, Gaza and West Bank	(50 146)	48 293	-	48 293	-	-	-	48 293	1 853	-
Emergency assistance in Gaza (Denmark)	-	165 193	-	165 193	165 193	-	165 193	-	-	-
Salaries and medical equipment	6 056	-	-	-	6 056	-	6 056	(6 056)	12 315	12 315
Canadian contribution	-	415 958	-	415 958	415 958	-	415 958	-	-	-
General protection and health services (USA)	-	832 000	-	832 000	832 000	-	832 000	-	-	-
Health programme (Switzerland)	-	520 833	-	520 833	520 833	-	520 833	-	-	-
Emergency relief programme (Canada)	-	413 123	-	413 123	413 123	-	413 123	-	-	-
Swiss Government contributions	56 019	-	55 800	55 800	56 019	55 800	111 819	(56 019)	-	-
Japanese contribution, flour	-	-	481 129	481 129	-	243 932	243 932	237 197	-	237 197
Emergency food aid (Japan)	6 693 830	-	-	-	-	-	-	-	(6 693 830)	-

Project	Opening balance 1 January 1992	Contributions			Expenditure			Surplus/ (deficit) for period	Fund a/ adjustment	Fund balance 31 December 1993
		In cash	In kind	Total	In cash	In kind	Total			
Procurement of basic commodities	-	-	765 073	765 073	-	765 073	765 073	-	-	-
Flour and oil (European Community III)	(144 242)	-	3 652 453	3 652 453	-	3 652 453	3 652 453	-	144 242	-
Flour (Austria)	-	-	546 201	546 201	-	546 201	546 201	-	-	-
Chinese donation	-	-	594 127	594 127	-	594 127	594 127	-	-	-
Subtotal	7 336 610	4 808 724	6 094 783	10 903 507	5 619 154	5 857 586	11 476 740	(573 233)	(6 512 665)	250 712
Total, base EMLOT	5 639 666	7 743 657	12 394 200	20 137 857	22 265 552	12 157 003	34 422 555	(14 284 698)	233 385	(8 411 647)
One-time EMLOT projects										
Other Gaza projects	291 058	3 767	-	3 767	1 630 778	-	1 630 778	(1 627 011)	-	(1 335 953)
Lebanon reconstruction programme	78 401	-	-	-	78 804	-	78 804	(78 804)	2 362	1 959
Urgent medical needs	160 346	-	-	-	115 881	-	115 881	(115 881)	1 556	46 021
Central field pharmacy, Jerusalem	85 504	-	-	-	85 322	-	85 322	(85 322)	158	340
Shatila Camp repairs	709 183	-	-	-	694 782	-	694 782	(694 782)	3 000	17 401
Funds for West Beirut	394 042	-	-	-	394 042	-	394 042	(394 042)	-	-
Assistance to needy UNRWA students in Lebanon	-	40 000	-	40 000	40 000	-	40 000	-	-	-
Medical emergency programme, Gaza and West Bank	-	47 687	-	47 687	22 765	-	22 765	24 922	-	24 922
European Community exceptional donation of flour	-	-	4 656 000	4 656 000	-	4 656 000	4 656 000	-	-	-
Medical supplies	(720)	-	32 936	32 936	-	32 936	32 936	-	720	-
Procurement of food	(1 865 564)	-	2 000 000	2 000 000	-	784 695	784 695	1 215 305	34 868	(615 391)
Miscellaneous donations	30 697	-	277 673	277 673	-	287 182	287 182	(9 509)	-	21 189
Total, one-time EMLOT projects	(117 053)	91 454	6 966 609	7 058 063	3 062 374	5 760 813	8 823 187	(1 765 124)	42 664	(1 839 513)
Total, all funds	5 522 613	7 835 111	19 360 809	27 195 920	25 327 926	17 917 816	43 245 742	(16 049 822)	276 049	(10 251 160)

a/ Adjustments to prior years' expenditure

STATEMENT XIII

EXTRAORDINARY MEASURES IN LEBANON AND THE OCCUPIED TERRITORY

ALL FUNDS

Assets and liabilities as at 31 December 1993

(United States dollars)

Project	Cash in hand and in banks	Pre-payments	Total	Accounts payable	Provision for unliquidated obligations	Provision for carry-forwards	Provision for goods-in-transit	Income received in advance	Due to General Fund	Total liabilities	Fund balance 31 December 1993
Base Extraordinary Measures in Lebanon and the Occupied Territory (EMLOT)											
In cash	-	365	365	236 813	235 030	363 476	74 049	-	7 753 356	8 662 724	(8 662 359)
In kind	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	365	365	236 813	235 030	363 476	74 049	-	7 753 356	8 662 724	(8 662 359)
Emergency hospitalization and medical expenses	19 996	-	19 996	4 658	2 091	-	13 247	-	-	19 996	-
Physiotherapists (Médecins sans Frontières), West Bank	-	-	-	-	-	-	-	-	116	116	(116)
Extended health and general assistance (Finland)	1 379	-	1 379	-	-	-	63	-	-	63	1 316
USA contribution to the occupied territory	6 995	-	6 995	6 995	-	-	-	-	-	6 995	-
Libyan contribution	-	-	-	-	-	-	-	-	-	-	-
European Community emergency medical assistance, Gaza and West Bank	-	-	-	-	-	-	-	-	-	-	-
Emergency assistance in Gaza (Denmark)	-	-	-	-	-	-	-	-	-	-	-
Salaries and medical equipment	12 315	-	12 315	-	-	-	-	-	-	-	12 315
Canadian contribution	7 233	-	7 233	7 233	-	-	-	-	-	7 233	-
General protection and health services (USA)	-	-	-	-	-	-	-	-	-	-	-
Health programme (Switzerland)	106 656	-	106 656	89 512	9 611	-	7 533	-	-	106 656	-
Emergency relief programme (Canada)	-	-	-	-	-	-	-	-	-	-	-
Swiss Government contributions	-	-	-	-	-	-	-	-	-	-	-
Japanese contribution, flour	519 510	-	519 510	-	-	-	282 313	-	-	282 313	237 197
Emergency food aid (Japan)	-	-	-	-	-	-	-	-	-	-	-

Project	Cash in hand and in banks	Pre-payments	Total	Accounts payable	Provision for unliquidated obligations	Provision for carry-forwards	Provision for goods-in-transit	Income received in advance	Due to General Fund	Total liabilities	Fund balance 31 December 1993
Procurement of basic commodities	-	-	-	-	-	-	-	-	-	-	-
Flour and oil (European Community III)	-	-	-	-	-	-	-	-	-	-	-
Flour (Austria)	-	-	-	-	-	-	-	-	-	-	-
EMLOT	-	-	-	-	-	-	-	-	-	-	-
Subtotal	674 084	-	674 084	108 398	11 702	-	303 156	-	116	423 372	250 712
Total, base EMLOT	674 084	365	674 449	345 211	246 732	363 476	377 205	-	7 753 472	9 086 096	(8 411 647)
One-time EMLOT projects											
Other Gaza projects	-	-	-	54 681	-	-	-	-	1 281 272	1 335 953	(1 335 953)
Lebanon reconstruction programme	1 959	-	1 959	-	-	-	-	-	-	-	1 959
Urgent medical needs	46 021	-	46 021	-	-	-	-	-	-	-	46 021
Central field pharmacy, Jerusalem	340	-	340	-	-	-	-	-	-	-	340
Shatila Camp repairs	25 861	-	25 861	8 460	-	-	-	-	-	8 460	17 401
Funds for West Beirut	-	-	-	-	-	-	-	-	-	-	-
Assistance to needy UNRWA students in Lebanon	-	-	-	-	-	-	-	-	-	-	-
Medical emergency programme, Gaza and West Bank	37 496	-	37 496	459	-	-	12 115	-	-	12 574	24 922
European Community, exceptional donation of flour	-	-	-	-	-	-	-	-	-	-	-
Medical supplies	-	-	-	-	-	-	-	-	-	-	-
Procurement of food	-	-	-	-	-	-	-	-	615 391	615 391	(615 391)
Miscellaneous donations	21 188	-	21 188	-	-	-	-	-	-	-	21 188
Total, one-time EMLOT projects	132 865	-	132 865	63 600	-	-	12 115	-	1 896 663	1 972 378	(1 839 513)
Total, all funds	806 949	365	807 314	408 811	246 732	363 476	389 320	-	9 650 135	11 058 474	(10 251 160)

SCHEDULE 9

EXTRAORDINARY MEASURES IN LEBANON AND THE OCCUPIED TERRITORY

Emergency Fund

Report on cash contributions as at 31 December 1993

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Governments						
Australia:						
Contribution for EMLOT	$	228 540	228 540	228 540	-	228 540
Contribution for EMLOT	$	218 888	218 888	218 888	-	218 888
Canada:						
Contribution for EMLOT	$	415 958	415 958	415 958	-	415 958
Emergency relief programme	$	413 123	413 123	413 123	-	413 123
Denmark						
Refugee Affairs Officer	$	165 194	165 194	165 194	-	165 194
Finland						
Extended health and general assistance programme	$	1 379 285	1 379 285	1 379 285	-	1 379 285
Morocco						
Balance 1 January 1992, blankets	$	326 179	326 179	326 179	-	326 179
Netherlands						
Contribution for EMLOT	$	1 080 818	1 080 818	1 080 818	-	1 080 818
Switzerland						
Additional contribution for medical care	Sw F	750 000	750 000	520 833	-	520 833
United States:						
Cost of emergency health training, Gaza	$	15 695	15 695	15 695	-	15 695
Pledged for EMLOT by letter of 10 September 1993 from United States Mission	$	984 305	984 305	984 305	-	984 305
Additional contribution for EMLOT	$	832 000	832 000	832 000	-	832 000
Total for Governments				6 580 818	-	6 580 818

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Intergovernmental organizations						
European Community:						
Balance as at 1 January 1992	ECU	36 220	36 220	48 293	-	48 293
Balance 1 January 1992 distribution costs of 1,976 tons food	ECU	11 680	11 680	14 420	-	14 420
Balance 1 January 1992 distribution costs of 15,824 tons food	ECU	79 120	79 120	99 773	-	99 773
Balance 1 January 1992 distribution costs of 17,898 tons food	ECU	89 490	89 490	110 481	-	110 481
Balance 1 January 1992 international transport costs of 15,824 tons food	ECU	20 272	20 272	25 567	-	25 567
Balance 1 January 1992 international transport costs of 17,898 tons food	ECU	19 782	19 782	24 422	-	24 422
Balance 1 January 1992 superintendence costs of 15,824 tons food	ECU	1 582	1 582	1 995	-	1 995
Balance 1 January 1992 superintendence costs of 17,898 tons food	ECU	1 790	1 790	2 210	-	2 210
Distribution and other costs of 3,680 tons food	ECU	184 400	-	-	209 545	209 545
Distribution and other costs of 5,224 tons food	ECU	305 078	-	-	346 680	346 680
Distribution and other costs of 7,200 tons food	ECU	367 200	330 400	373 333	41 818	415 151
Transport and distribution costs of 715 tons food	ECU	35 867	32 281	38 430	4 075	42 505
Transport and distribution costs of 6,000 tons flour	ECU	306 000	306 000	362 630	-	362 630
Total for intergovernmental organizations				1 101 554	602 118	1 703 672

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Non-governmental organizations						
EURONAID						
Distribution costs of 180 tons milk and 540 tons sugar	$	277 870	277 870	23 954	-	23 954
Médecins sans Frontières, Belgium						
Physiotherapist staff costs, West Bank	$	25 765	25 765	25 765	-	25 765
Médecins sans Frontières, Belgium						
Physiotherapist staff costs, West Bank	$	8 274	8 274	8 274	-	8 274
Rissho Kosei-Kai						
For medical equipment	$	47 687	47 687	47 687	-	47 687
Total for non-governmental organizations				105 680	-	105 680
Other sources						
Hadi, Mahmoud Abdel						
Emergency cash assistance	$	296	296	296	-	296
Jabr, Ms. M. A., Egypt:						
For special hardship cases in Gaza	$	1 000	1 000	1 000	-	1 000
For special hardship cases in Gaza	$	2 000	2 000	2 000	-	2 000
Palestine:						
Balance 1 January 1993, Palestine Liberation Organization	$	1 191 300	-	-	1 191 300	1 191 300
Bank interest on Gaza account	$	1 446	1 446	1 446	-	1 446
Bank interest on Gaza account	$	2 321	2 321	2 321	-	2 321
Tahseen Khayat						
To assist students in Lebanon	$	40 000	40 000	40 000	-	40 000
Total for other sources				47 063	1 191 300	1 238 363
Total, EMLOT Emergency Fund, cash contributions				7 835 115	1 793 418	9 628 533

SCHEDULE 10

EXTRAORDINARY MEASURES IN LEBANON AND THE OCCUPIED TERRITORY

Emergency fund

Report on in-kind contributions as at 31 December 1993

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Governments						
Austria:						
730 tons flour pledged through WFP for 1991	$	272 450	272 450	272 450	-	272 450
730 tons flour pledged through WFP for 1992	$	273 750	273 750	273 750	-	273 750
Belgium:						
Balance 1 January 1992, flour	$	2 850 000	2 850 000	2 850 000	-	2 850 000
2,190 tons flour and 3,000 tons wheat	$	719 721	719 721	719 721	-	719 721
Canada						
2,328 tons flour	$	765 074	765 074	765 074	-	765 074
China:						
19 tons tomato paste	$	33 600	33 600	33 600	-	33 600
29,869 tons steamed beef	$	51 281	51 281	51 281	-	51 281
Balance 1 January 1992, 150 tons sugar	$	52 500	52 500	52 500	-	52 500
Balance 1 January 1992, 957 tons rice	$	456 745	456 745	456 745	-	456 745
1,000 tons rice	$	388 298	388 298	388 298	-	388 298
100 tons sugar	$	41 143	41 143	41 143	-	41 143
15 tons tea	$	48 600	-	-	48 600	48 600

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Governments (continued)						
4,000 blankets	$	26 080	26 080	26 080	-	26 080
50 tons mutton and beef	$	158 058	158 058	158 058	-	158 058
30 tons tea	$	-	-	-	-	-
Finland						
Balance 1 January 1992, emergency medical supplies	$	32 935	32 935	32 935	-	32 935
France						
730 tons flour	$	242 360	242 360	242 360	-	242 360
Germany						
1,460 tons flour (through WFP)	$	479 814	-	-	479 814	479 814
Indonesia:						
57 and 43 tons of rice	$	40 800	40 800	40 800	-	40 800
8 tons noodles	$	5 213	5 213	5 213	-	5 213
Israel						
Israeli contribution on supplies entered duty free	$	654 148	654 148	654 148	-	654 148
Japan						
Flour purchase	$	481 129	481 129	481 129	-	481 129
Morocco:						
1,000 blankets (donation through PLO)	$	6 850	6 850	6 850	-	6 850
123 tons (88 tons net) sardines (through PLO)	$	242 449	242 449	242 449	-	242 449
2,400 blankets (donation through PLO)	$	16 440	16 440	16 440	-	16 440

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Governments (continued)						
Spain						
340 tons flour, 140 tons rice, 90 tons sugar	$	320 000	207 738	207 738	112 262	320 000
Switzerland						
Balance 1 January 1992, baby cereal	$	55 800	55 800	55 800	-	55 800
Tunisia:						
Various commodities	$	616 245	-	-	616 245	616 245
50 tons rice, 30 tons sugar, 3 tons olive oil, 10 tons tomato paste	$	43 996	43 996	43 996	-	43 996
3 tons jam, 6.2 tons tinned food, 252 tons pasta, 50 tons semolina	$	214 842	214 842	214 842	-	214 842
Total for Governments				8 333 400	1 256 921	9 590 321
Intergovernmental organizations						
European Community:						
116 tons sunflower oil	$	90 596	90 596	90 596	-	90 596
159 tons skimmed milk	$	456 807	456 807	456 807	-	456 807
17 tons rice	$	6 936	6 936	6 936	-	6 936
17 tons sugar	$	7 344	7 344	7 344	-	7 344
198 tons baby cereal	$	420 750	420 750	420 750	-	420 750
20 tons tomato paste	$	19 827	19 827	19 827	-	19 827
222 tons corned beef	$	684 935	684 935	684 935	-	684 935
3,608 tons flour	$	1 353 000	-	-	1 353 000	1 353 000

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Intergovernmental organizations (continued)						
5,182 tons flour	$	1 943 250	1 943 250	1 943 250	-	1 943 250
8 tons sardines	$	22 008	22 008	22 008	-	22 008
6,000 tons food for Gaza and West Bank	$	1 902 000	1 902 000	1 902 000	-	1 902 000
6,000 tons flour for Gaza	$	2 250 000	2 250 000	2 250 000	-	2 250 000
600 tons rice for Gaza	$	244 800	244 800	244 800	-	244 800
600 tons sugar for Gaza	$	259 200	259 200	259 200	-	259 200
Balance 1 January 1992, cash for purchase of food	ECU	1 500 000	1 500 000	2 000 000	-	2 000 000
Total for intergovernmental organizations				10 308 453	1 353 000	11 661 453
Non-governmental organizations						
Direct Relief International:						
Medical supplies	$	3 029	3 029	3 029	-	3 029
Medical supplies	$	8 960	8 960	8 960	-	8 960
International Islamic Charitable Foundation, Kuwait						
Donation of 115 wheel chairs and 100 crutches	$	12 687	12 687	12 687	-	12 687
Red Crescent, Egypt:						
100 tons rice and 100 tons sugar	$	87 740	87 740	87 740	-	87 740
15 tons flour, 90 tons rice, 90 tons sugar	$	77 850	77 850	77 850	-	77 850
90 tons flour, 90 tons sugar, 90 tons rice	$	113 420	113 420	113 420	-	113 420

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Non-governmental organizations (continued)						
100 tons flour	$	33 200	33 200	33 200	-	33 200
100 tons rice	$	42 400	42 400	42 400	-	42 400
100 tons sugar	$	45 000	45 000	45 000	-	45 000
101 tons sugar	$	43 632	43 632	43 632	-	43 632
102 tons rice	$	41 616	41 616	41 616	-	41 616
103 tons flour	$	33 850	33 850	33 850	-	33 850
Red Crescent, Turkey						
100 tons flour, 100 tons chick peas and 50 tons sugar, plus distribution costs	$	105 813	105 813	105 813	-	105 813
Total for non-governmental organizations				649 197	-	649 197
Other sources						
Medico-Intermed						
X-ray generators	$	4 190	4 190	4 190	-	4 190
Oman						
Medical supplies	$	29 595	29 595	29 595	-	29 595
Supplies and marketing (through Mr. Habibi)						
Medical supplies	$	35 316	35 316	35 316	-	35 316
Total for other sources				69 101	-	69 101

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
United Nations organizations						
UNICEF						
Medical supplies	$	656	656	656	-	656
Total for United Nations organizations				656	-	656
Total, EMLOT Emergency Fund, in-kind contributions (schedule 10)				19 360 807	2 609 921	21 970 728
Total, EMLOT Emergency Fund, cash and in-kind contributions (schedules 9 and 10)				27 195 922	4 403 339	31 599 261

STATEMENT XIV

EXPANDED PROGRAMME OF ASSISTANCE

Income and expenditure for the biennium ended 31 December 1993

(United States dollars)

Project	Opening balance 1 January 1992	Contributions			Expenditure			Surplus/ (deficit) for period	Fund a/ adjustment	Fund balance 31 December 1993
		In cash	In kind	Total	In cash	In kind	Total			
Emergency medical assistance	(11 076)	-	-	-	-	-	-	-	11 076	-
Establishment of Khan Younis Women's Programme Centre, Gaza	12 385	-	-	-	2 335	-	2 335	(2 335)	-	10 050
Establishment of Khan Younis Women's Programme Centre, Gaza (Deutsch Stiftung dür UNO)	24 095	22 547	-	22 547	9 151	-	9 151	13 396	81	37 572
Cost of gynaecologist, Qalqilia Hospital, West Bank	2 423	15 000	-	15 000	9 912	-	9 912	5 088	-	7 511
Construction of 10 classrooms and equipment	-	-	10 514	10 514	66 887	10 514	77 401	(66 887)	-	(66 887)
Construction/equipping of schools, Gaza and West Bank	-	1 152 906	-	1 152 906	103 040	-	103 040	1 049 866	-	1 049 866
Training of health personnel in Gaza	-	96 046	-	96 046	35 086	-	35 086	60 960	-	60 960
AIDS information, education and communication training courses	-	17 475	-	17 475	7 765	-	7 765	9 710	-	9 710
Infrastructure and environmental health projects	-	2 947 239	-	2 947 239	290 737	-	290 737	2 656 502	-	2 656 502
Construction of girls' school, Beit Ula, West Bank	-	383 436	-	383 436	479 657	-	479 657	(96 221)	-	(96 221)
Appraisal of sewerage and drainage plans, Beach Camp	-	112 692	-	112 692	94 462	-	94 462	18 230	-	18 230
Construction and equipping of classrooms	-	50 000	-	50 000	-	-	-	50 000	-	50 000
Environmental health feasibility studies, Gaza	-	408 257	-	408 257	239 171	-	239 171	169 086	-	169 086
Equipment for Deir el-Balah Health Centre	-	40 250	-	40 250	-	-	-	40 250	-	40 250

Project	Opening balance 1 January 1992	Contributions			Expenditure			Surplus/ (deficit) for period	Fund a/ adjustment	Fund balance 31 December 1993
		In cash	In kind	Total	In cash	In kind	Total			
Equipment and furniture, Pawwar Women's Programme Centre	-	25 952	-	25 952	-	-	-	25 952	-	25 952
Legal literacy courses, Women's Programme Centre	-	-	-	-	4 489	-	4 489	(4 489)	-	(4 489)
Ex-Baptist School of Nursing	-	22 085	9 292	31 377	9 966	9 292	19 258	12 119	-	12 119
HIV/AIDS prevention and control	-	9 000	-	9 000	7 378	-	7 378	1 622	-	1 622
Library for Ex-Baptist School of Nursing	-	8 929	-	8 929	-	-	-	8 929	-	8 929
Technical department, Gaza (European Community)	167 038	221 605	-	221 605	386 021	-	386 021	(164 416)	780	3 402
Repair and construction, Gaza and West Bank	-	370 679	-	370 679	731 865	-	731 865	(361 186)	-	(361 186)
Kuwait Mission	-	-	-	-	60 723	-	60 723	(60 723)	-	(60 723)
Various projects (CIDA)	57 457	-	-	-	57 314	-	57 314	(57 314)	-	143
Training of midwives in Apheda, West Bank	15 610	27 975	-	27 975	29 628	-	29 628	(1 653)	-	13 957
Project and programme preparation facility	156 250	4 247	-	4 247	158 116	-	158 116	(153 869)	-	2 381
Various projects (USA)	3 574 380	-	-	-	2 034 898	-	2 034 898	(2 034 898)	38 000	1 577 482
Various projects (Germany)	2 252	-	-	-	-	-	-	-	-	2 252
Supplies and marketing international (USA)	-	-	133 986	133 986	-	133 986	133 986	-	-	-
Women's Programme Centre, health and education, West Bank (Cooperation for Development)	-	38 728	-	38 728	6 403	-	6 403	32 325	-	32 325
Cost of land, Taybeh, Jordan (USA)	-	134 400	-	134 400	134 400	-	134 400	-	-	-
Construction of classrooms, Gaza (Netherlands)	304 749	12 450	-	12 450	203 763	-	203 763	(191 313)	-	113 436
Construction/ equipping, Ramallah School	-	569 407	-	569 407	418 634	-	418 634	150 773	-	150 773
Women's Programme Centre, literacy and numeracy, West Bank	10 000	10 000	-	10 000	-	-	-	10 000	-	20 000

Project	Opening balance 1 January 1992	Contributions			Expenditure			Surplus/ (deficit) for period	Fund a/ adjustment	Fund balance 31 December 1993
		In cash	In kind	Total	In cash	In kind	Total			
UNFPA maternal health programme, Gaza and West Bank	-	296 553	-	296 553	249 769	-	249 769	46 784	-	46 784
Training courses (Canada)	-	-	-	-	50 746	-	50 746	(50 746)	75 118	24 372
University scholarship in Egypt (Netherlands)	-	426 533	-	426 533	421 737	-	421 737	4 796	-	4 796
Renovation of health centre, Jerusalem	-	168 000	-	168 000	164 905	-	164 905	3 095	-	3 095
Renovation of Kalandia training centre	-	2 082 537	-	2 082 537	1 048 324	-	1 048 324	1 034 213	-	1 034 213
Operational Reserve, income generation	-	-	-	-	164 911	-	164 911	(164 911)	-	(164 911)
Upgrading health care provision, Gaza and West Bank	1 624 458	-	-	-	825 831	-	825 831	(825 831)	13 397	812 024
Out-patient health care at Beach, Rafah and Doura; reconstruction and repair of special hardship cases	2 361 973	-	-	-	1 407 226	-	1 407 226	(1 407 226)	28 829	983 576
Mechanization of refuse removal, Gaza	1 765	-	-	-	-	-	-	-	-	1 765
Physiotherapy and rehabilitation, Balata Camp, West Bank	(6 133)	-	-	-	-	-	-	-	6 133	-
Libya funded projects, health and education (1988)	153 207	-	-	-	110 370	-	110 370	(110 370)	77 101	119 938
Construction of community centre, Dheisheh Camp, West Bank	(27 234)	-	-	-	-	-	-	-	27 234	-
Mainichi Social Welfare Foundation, Gaza and West Bank	774	-	-	-	376	-	376	(376)	-	398
Gaza Centre for the Deaf	8 000	-	3 240	3 240	-	3 240	3 240	-	-	8 000
Shelter Rehabilitation Unit (Kuwait)	58 565	-	-	-	55 001	-	55 001	(55 001)	(13 345)	(9 781)
Shelter Rehabilitation Unit (Italy)	7 395 356	-	-	-	3 354 273	-	3 354 273	(3 354 273)	13 346	4 054 429
Staff costs, occupied territories (Japan)	1 020 484	43 249	-	43 249	579 943	-	579 943	(536 694)	27 555	511 345
School toilets construction, Gaza (Germany)	809 071	70 416	-	70 416	128 882	-	128 882	(58 466)	-	750 605

Project	Opening balance 1 January 1993	Contributions			Expenditure			Surplus/ (deficit) for period	Fund a/ adjustment	Fund balance 31 December 1993
		In cash	In kind	Total	In cash	In kind	Total			
Libya projects, Gaza and West Bank	149 780	-	-	-	165 557	-	165 557	(165 557)	28 118	12 341
Repairs to damaged installations	-	-	-	-	1 135 827	-	1 135 827	(1 135 827)	-	(1 135 827)
Self help, repair/ construction, Jordan	-	-	-	-	21 828	-	21 828	(21 828)	-	(21 828)
Al-Ahli Hospital, Gaza (USA)	(1 085)	-	-	-	-	-		-	1 085	-
ACFUND, scholarship and construction	(55 932)	-	-	-	-	-	-	-	363	(55 569)
Warehousing, Gaza (General Fund)	725 000	-	-	-	327 050	-	327 050	(327 050)	-	397 950
Warehousing, Gaza (Sweden)	926 375	-	-	-	906 747	-	906 747	(906 747)	-	19 628
Technical department, Gaza and West Bank	(607 653)	-	-	-	469 026	-	469 026	(469 026)	-	(1 076 679)
Al-Ahli Hospital, Gaza (Denmark)	21 823	-	-	-	11 654	-	11 654	(11 654)	2 179	12 348
Sanitation project (Switzerland)	456 596	-	-	-	152 863	-	152 863	(152 863)	-	303 733
Radda Barnen contribution	151 576	-	-	-	124 289	-	124 289	(124 289)	-	27 287
British Save the Children Fund	6 454	10 540	-	10 540	16 045	-	16 045	(5 505)	-	949
CT scanner, Al-Ahli Hospital, Gaza	1 634	-	-	-	726	-	726	(726)	-	908
HIV/AIDS project (WHO)	84 582	-	-	-	62 748	-	62 748	(62 748)	-	21 834
Women's Programme Centre, Daraj, Gaza	190 070	-	-	-	-	-	-	-	-	190 070
Orthopaedic surgeon (WHO Funded Project)	545	58 468	-	58 468	48 770	-	48 770	9 698	-	10 243
Women's Programme Centre, Khan Younis (Canada)	164 625	-	-	-	107 214	-	107 214	(107 214)	-	57 411
UNRWA Ladies Group	1 193	-	-	-	738	-	738	(738)	-	455
Physiotherapy (CIDA)	47 030	-	-	-	48 611	-	48 611	(48 611)	1 129	(452)
Various projects (Canada)	260 976	26 580	-	26 580	161 092	-	161 092	(134 512)	-	126 464
Compactor refuse truck, Am'ari	(100 598)	-	-	-	-	-	-	-	100 598	-
Women's Programme Centre, Fawwar	(25 475)	-	-	-	129 684	-	129 684	(129 684)	-	(155 159)

Project	Opening balance 1 January 1992	Contributions			Expenditure			Surplus/ (deficit) for period	Fund a/ adjustment	Fund balance 31 December 1993
		In cash	In kind	Total	In cash	In kind	Total			
Various projects (Germany)	1 431 556	-	-	-	1 206 048	-	1 206 048	(1 206 048)	-	225 508
Establishment of Women's Programme Centre, Am'ari (Germany)	292 338	10 555	-	10 555	170 290	-	170 290	(159 735)	-	132 603
Running costs, Jericho Centre for the Disabled, West Bank	(614)	-	-	-	-	-	-	-	614	-
UNICEF funds, physiotherapy	7 978	-	397 630	397 630	-	408 362	408 632	(10 732)	-	(2 754)
In-service training of health professionals (Arab Council of Ministers of Health/WHO)	5 826	25 407	-	25 407	30 260	-	30 260	(4 853)	256	1 229
Improved sanitation facilities, West Bank	380 598	320 044	-	320 044	637 310	-	637 310	(317 266)	-	63 332
Hospital equipment (Mr. Habibi, USA)	-	-	139 099	139 099	-	139 099	139 099	-	-	-
Upgrading Qalqilia Hospital, West Bank	271 082	-	-	-	14 614	-	14 614	(14 614)	-	256 468
Installation of pressure line, Gaza	-	30 563	-	30 563	-	-	-	30 563	295 618	326 181
Jabalia Health Centre	38	-	-	-	-	-	-	-	-	38
WHO mental health project, West Bank	42 957	-	-	-	21 636	-	21 636	(21 636)	17	21 338
Generator Far'a Camp	40 685	-	-	-	26 968	-	26 968	(26 968)	-	13 717
Subtotal	22 585 809	10 240 187	693 761	10 933 948	20 141 690	704 493	20 846 183	(9 912 235)	439 664	13 439 419
Income Generation Activities Revolving Fund										
Palestinian enterprises in Gaza, West Bank and Jordan	-	29 464	-	29 464	29 464	-	29 464	-	-	-
Income generation - revolving loans (Japan)	-	450 620	-	450 620	450 620	-	450 620	-	-	-
Income-generating projects (CIDA)	153 714	3 533	-	3 533	10 661	-	10 661	(7 128)	-	146 586
Income-generating projects, Jordan (Norwegian Refugee Council)	124 752	83 573	-	83 573	21 806	-	21 806	61 767	-	186 519

Project	Opening balance 1 January 1992	Contributions			Expenditure			Surplus/ (deficit) for period	Fund a/ adjustment	Fund balance 31 December 1993
		In cash	In kind	Total	In cash	In kind	Total			
Income-generating projects, Gaza and West Bank (USA)	380 000	-	-	-	45 666	-	45 666	(45 666)	-	334 334
Income-generating projects, Gaza and West Bank (Germany)	964 518	26 885	-	26 885	104 167	-	104 167	(77 282)	-	887 236
Income-generating projects (Canada)	-	-	-	-	18 000	-	18 000	(18 000)	259 498	241 498
Income Generation Programme, Gaza and West Bank (Italy)	-	654 942	-	654 942	46 782	-	46 782	608 160	-	608 160
Revolving Fund Account	-	29 313	-	29 313	-	-	-	29 313	-	29 313
Income generation, West Bank (Germany)	257 600	43 986	-	43 986	28 224	-	28 224	15 762	-	273 362
Income-generating project, Gaza (Germany)	310 962	306	-	306	-	-	-	306	2 263	313 531
Subtotal	2 191 546	1 322 622	-	1 322 622	755 390	-	755 390	567 232	261 761	3 020 539
Total	24 777 355	11 562 809	693 761	12 256 570	20 897 080	704 493	21 601 573	(9 345 003)	701 425	16 459 958

a/ Adjustment relating to prior years' expenditure.

STATEMENT XV

EXPANDED PROGRAMME OF ASSISTANCE

Assets and liabilities as at 31 December 1993

(United States dollars)

Project	Cash on hand and in banks	Pre-payments	Total	Accounts payable	Provision for unliquidated obligations	Provision for carry-forwards	Provision for goods-in-transit	Income received in advance	Due to General Fund	Total liabilities	Fund balance 31 December 1993
Emergency medical assistance	-	-	-	-	-	-	-	-	-	-	-
Establishment of Khan Younis, Women's Programme Centre	11 151	-	11 151	105	-	-	996	-	-	1 101	10 050
Establishment of Khan Younis Women's Programme Centre, Gaza (Deutsch Stiftung)	40 286	-	40 286	68	-	-	2 646	-	-	2 714	37 572
Cost of gynaecologist at Qalqilia Hospital, West Bank	7 511	-	7 511	-	-	-	-	-	-	-	7 511
Construction of 10 classrooms and equipment	-	-	-	-	-	-	-	-	66 887	66 887	(66 887)
Construction/equipping of schools, Gaza and West Bank	1 049 866	-	1 049 866	-	-	-	-	-	-	-	1 049 866
Training of health personnel in Gaza	60 960	-	60 960	-	-	-	-	-	-	-	60 960
AIDS information, education and communication training courses	10 634	-	10 634	924	-	-	-	-	-	924	9 710
Infrastructure and environmental health projects	2 660 976	-	2 660 976	4 474	-	-	-	-	-	4 474	2 656 502
Construction of girls' school, Beit Ula, West Bank	-	-	-	50 340	-	-	-	-	45 881	96 221	(96 221)
Appraisal of sewerage and draining plans, Beach Camp	18 230	-	18 230	-	-	-	-	-	-	-	18 230
Construction and equipping of classrooms	50 000	-	50 000	-	-	-	-	-	-	-	50 000
Environmental health feasibility studies, Gaza	212 211	-	212 211	165	-	-	42 960	-	-	43 125	169 086
Equipment for Deir el-Balah Health Centre	40 250	-	40 250	-	-	-	-	-	-	-	40 250
Equipment and furniture, Fawwar, Women's Programme Centre	25 952	-	25 952	-	-	-	-	-	-	-	25 952
Legal literacy courses, Women's Programme Centre	-	-	-	114	-	-	3 839	-	536	4 489	(4 489)
Ex-Baptist School of Nursing	22 085	-	22 085	-	-	-	9 966	-	-	9 966	12 119
HIV/AIDS prevention and control	1 622	-	1 622	-	-	-	-	-	-	-	1 622
Library for Ex-Baptist School of Nursing	8 929	-	8 929	-	-	-	-	-	-	-	8 929
Technical department, Gaza (European Community)	3 402	-	3 402	-	-	-	-	-	-	-	3 402
Repair and construction, Gaza and West Bank	-	-	-	-	-	-	-	-	361 186	361 186	(361 186)
Kuwait Mission	-	-	-	-	-	-	-	-	60 723	60 723	(60 723)

Project	Cash on hand and in banks	Pre-payments	Total	Accounts payable	Provision for unliquidated obligations	Provision for carry-forwards	Provision for goods-in-transit	Income received in advance	Due to General Fund	Total liabilities	Fund balance 31 December 1993
Various projects (CIDA)	143	-	143	-	-	-	-	-	-	-	143
Training of Midwives in West Bank (Apheda)	13 957	-	13 957	-	-	-	-	-	-	-	13 957
Project and programme preparation facility	2 381	-	2 381	-	-	-	-	-	-	-	2 381
Various projects (USA)	1 723 317	-	1 723 317	142 635	-	-	3 200	-	-	145 835	1 577 482
Various projects (Germany)	2 252	-	2 252	-	-	-	-	-	-	-	2 252
Supplies and marketing international (USA)	-	-	-	-	-	-	-	-	-	-	-
Women's Programme Centre, health and education, West Bank (Cooperation for Development)	35 284	-	35 284	2 959	-	-	-	-	-	2 959	32 325
Cost of land, Taybeh, Jordan (USA)	-	-	-	-	-	-	-	-	-	-	-
Construction of classrooms, Gaza (Netherlands)	113 436	-	113 436	-	-	-	-	-	-	-	113 436
Construction/equipping, Ramallah School	150 773	-	150 773	-	-	-	-	-	-	-	150 773
Women's Programme Centre, literacy and numeracy, West Bank	20 000	-	20 000	-	-	-	-	-	-	-	20 000
UNFPA maternal health programme, Gaza and West Bank	90 925	-	90 925	2 315	-	-	41 826	-	-	44 141	46 784
Training courses (Canada)	24 372	-	24 372	-	-	-	-	-	-	-	24 372
University scholarship, Egypt (Netherlands)	4 796	-	4 796	-	-	-	-	-	-	-	4 796
Renovation of health centre, Jerusalem	3 095	-	3 095	-	-	-	-	-	-	-	3 095
Renovation of Kalandia Training Centre	1 485 287	-	1 485 287	20 854	-	-	430 220	-	-	451 074	1 034 213
Operational reserve, income generation	-	-	-	21	-	-	3 446	-	161 446	164 911	(164 911)
Upgrading health care provision, Gaza and West Bank	888 652	4 715	893 367	476	-	-	80 867	-	-	81 343	812 024
Out-patient health care at Beach, Rafah and Doura; Reconstruction and repair of special hardship case shelter	989 264	-	989 264	-	-	-	5 688	-	-	5 688	983 576
Mechanization of refuse removal, Gaza	1 765	-	1 765	-	-	-	-	-	-	-	1 765
Physiotherapy and rehabilitation, Balata Camp, West Bank	-	-	-	-	-	-	-	-	-	-	-
Libya funded projects, health and education (1988)	108 436	11 944	120 380	-	-	442	-	-	-	442	119 938
Construction of community centre, Dheisheh Camp, West Bank	-	-	-	-	-	-	-	-	-	-	-
Mainichi Social Welfare Foundation, Gaza and West Bank	398	-	398	-	-	-	-	-	-	-	398
Gaza Centre for the Deaf	8 000	-	8 000	-	-	-	-	-	-	-	8 000
Shelter Rehabilitation Unit (Kuwait)	-	-	-	-	-	-	-	-	9 781	9 781	(9 781)

Project	Cash on hand and in banks	Pre-payments	Total	Accounts payable	Provision for unliquidated obligations	Provision for carry-forwards	Provision for goods-in-transit	Income received in advance	Due to General Fund	Total liabilities	Fund balance 31 December 1993
Shelter Rehabilitation Unit (Italy)	4 353 473	-	4 353 473	89 258	-	209 786	-	-	-	299 044	4 054 429
Staff costs, occupied territories (Japan)	521 345	33 750	555 095	43 750	-	-	-	-	-	43 750	511 345
School toilets construction, Gaza (Germany)	750 605	-	750 605	-	-	-	-	-	-	-	750 605
Libya projects, Gaza and West Bank	12 786	-	12 786	-	-	-	445	-	-	445	12 341
Repairs to damaged installations	-	-	-	-	-	-	-	-	1 135 827	1 135 827	(1 135 827)
Self help, repair/construction, Jordan	-	-	-	-	-	-	-	-	21 828	21 828	(21 828)
Al-Ahli Hospital, Gaza (USA)	-	-	-	-	-	-	-	-	-	-	-
AGFUND, scholarship and construction	-	-	-	-	-	-	-	-	55 569	55 569	(55 569)
Warehousing, Gaza (General Fund)	397 950	-	397 950	-	-	-	-	-	-	-	397 950
Warehousing, Gaza (Sweden)	19 628	-	19 628	-	-	-	-	-	-	-	19 628
Technical department, Gaza and West Bank	-	-	-	2 455	-	-	80 162	-	993 862	1 076 679	(1 076 679)
Al-Ahli Hospital, Gaza (Denmark)	12 633	-	12 633	-	-	-	285	-	-	285	12 348
Sanitation project (Switzerland)	303 733	-	303 733	-	-	-	-	-	-	-	303 733
Radda Barnen contribution	27 287	-	27 287	-	-	-	-	-	-	-	27 287
British Save the Children Fund	949	-	949	-	-	-	-	-	-	-	949
CT scanner, Al-Ahli Hospital, Gaza	908	-	908	-	-	-	-	-	-	-	908
HIV/AIDS project (WHO)	21 834	-	21 834	-	-	-	-	-	-	-	21 834
Women's Programme Centre, Daraj, Gaza	190 070	-	190 070	-	-	-	-	-	-	-	190 070
Orthopaedic surgeon (WHO funded project)	10 243	-	10 243	-	-	-	-	-	-	-	10 243
Women's Programme Centre, Khan Younis (Canada)	57 411	-	57 411	-	-	-	-	-	-	-	57 411
UNRWA Ladies Group	455	-	455	-	-	-	-	-	-	-	455
Physiotherapy (CIDA)	-	-	-	31	-	-	-	-	421	452	(452)
Various projects (Canada)	130 232	797	131 029	4 565	-	-	-	-	-	4 565	126 464
Compactor refuse truck, Am'ari	-	-	-	-	-	-	-	-	-	-	-
Women's Programme Centre, Fawwar	-	-	-	-	-	-	-	-	155 159	155 159	(155 159)
Various projects (Germany)	250 593	-	250 593	25 085	-	-	-	-	-	25 085	225 508
Establishment of Women's Programme Centre, Am'ari (Germany)	133 118	-	133 118	-	-	-	515	-	-	515	132 603
Running costs, Jericho Centre for the Disabled, West Bank	-	-	-	-	-	-	-	-	-	-	-
UNICEF funds, psychotherapy	-	-	-	67	-	-	106	-	2 581	2 754	(2 754)
In-service training of health professionals (Arab Council of Ministers of Health/WHO)	1 229	-	1 229	-	-	-	-	-	-	-	1 229
Improved sanitation facilities, West Bank	69 177	-	69 177	5 845	-	-	-	-	-	5 845	63 332

Project	Cash on hand and in banks	Pre-payments	Total	Accounts payable	Provision for unliquidated obligations	Provision for carry-forwards	Provision for goods-in-transit	Income received in advance	Due to General Fund	Total liabilities	Fund balance 31 December 1993
Hospital equipment (Mr. Habibi, USA)	-	-	-	-	-	-	-	-	-	-	-
Upgrading Qalqilia Hospital, West Bank	256 468	-	256 468	-	-	-	-	-	-	-	256 468
Installation of pressure line, Gaza	326 181	-	326 181	-	-	-	-	-	-	-	326 181
Jabalia Health Centre	38	-	38	-	-	-	-	-	-	-	38
WHO mental health projects, West Bank	21 392	-	21 392	54	-	-	-	-	-	54	21 338
Generator Far'a Camp	13 717	-	13 717	-	-	-	-	-	-	-	13 717
Subtotal	17 774 053	51 206	17 825 259	396 560	-	210 228	707 365		3 071 687	4 385 840	13 439 419
Income Generation Activities Revolving Fund											
Palestinian enterprises in Gaza, West Bank and Jordan	-	252 310	252 310	-	-	-	-	-	252 310	252 310	-
Income generation-revolving loans (Japan)	-	465 291	465 291	-	-	-	-	-	465 291	465 291	-
Income-generating projects (CIDA)	22 598	123 988	146 586	-	-	-	-	-	-	-	146 586
Income-generating projects, Jordan (Norwegian Refugee Council)	-	186 519	186 519	-	-	-	-	-	-	-	186 519
Income-generating projects, Gaza and West Bank (USA)	144 481	189 853	334 334	-	-	-	-	-	-	-	334 334
Income-generating projects, Gaza and West Bank (Germany)	160 907	726 329	887 236	-	-	-	-	-	-	-	887 236
Income-generating projects (Canada)	143 926	97 572	241 498	-		-	-	-	-	-	241 498
Income generation programme, Gaza and West Bank (Italy)	479 160	129 000	608 160	-	-	-	-	-	-	-	608 160
Revolving Fund Account	-	649 000	649 000	-	-	-	-	-	619 687	619 687	29 313
Income generation, West Bank (Germany)	364 650	238 712	273 362	-	-	-	-	-	-	-	273 362
Income-generating project, Gaza (Germany)	148 587	168 944	317 531	4 000	-	-	-	-	-	4 000	313 531
Subtotal	1 134 309	3 227 518	4 361 827	4 000	-	-	-	-	1 337 288	1 341 288	3 020 539
Total	18 908 362	3 278 724	22 187 086	400 560	-	210 228	707 365	-	4 408 975	5 727 128	16 459 958

SCHEDULE 11

EXPANDED PROGRAMME OF ASSISTANCE

Report on cash contributions as at 31 December 1993

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Governments						
Belgium						
Construction/equipment, Women's Programme Centre, Rafah, Gaza	$	239 900	-	-	239 900	239 900
Canada:						
Bank interest for 1993	$	4 465	4 465	4 465	-	4 465
Interest on $260,976 from 1 August 1990 to 31 July 1993	$	22 115	22 115	22 115	-	22 115
Germany:						
Self-help, housing repair, Gaza and West Bank	DM	332 200	-	-	194 269	194 269
Two women's legal advice bureaux, Jordan	DM	28 479	-	-	16 654	16 654
Palestinian enterprises in Gaza, West Bank and Jordan	DM	851 000	-	-	497 661	497 661
Legal literacy, Gaza, West Bank and Jordan	DM	103 788	-	-	60 695	60 695
School construction, Rafah, Gaza	DM	1 283 609	-	-	750 649	750 649
Bank interest, project and programme preparation facilities	$	3 270	3 270	3 270	-	3 270

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Governments (continued)						
Bank interest, project and programme preparation facilities	$	977	977	977	-	977
Bank interest, income generation, programme in Gaza and West Bank	$	14 520	14 520	14 520	-	14 520
Bank interest, income generation programme in Gaza and West Bank	$	320	320	320	-	320
Bank interest, construction of Ramallah Elementary/Preparatory Girls' School, West Bank	$	440	440	440	-	440
Ramallah Girls' School	$	83 900	83 900	83 900	-	83 900
Ramallah Girls' School	DM	819 296	819 296	481 939	-	481 939
Bank interest for 1993	$	3 128	3 128	3 128	-	3 128
Balance of DM 2.37 million for sanitation, Gaza and West Bank	DM	39 220	39 220	24 513	-	24 513
Bank interest, sanitation projects in West Bank and Gaza	$	23 550	23 550	23 550	-	23 550
Bank interest for 1993	$	22 353	22 353	22 353	-	22 353
Bank interest, infrastructure Aqabat Jabr Camp, West Bank	$	34 650	34 650	34 650	-	34 650
Bank interest for 1993	$	8 863	8 863	8 863	-	8 863
Bank interest, construction of Women's Programme Centre, Am'ari Camp, West Bank	$	6 510	6 510	6 510	-	6 510
Bank interest for 1993	$	4 045	4 045	4 045	-	4 045
Sanitation improvements, West Bank	DM	145 873	145 873	91 170	-	91 170

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Governments (continued)						
Bank interest for 1992	$	8 430	8 430	8 430	-	8 430
Bank interest for 1993	$	2 553	2 553	2 553	-	2 553
Sanitation improvements, West Bank	$	217 891	217 891	217 891	-	217 891
Bank interest, installation of pressure line, Beach Camp, Gaza 1992	$	21 063	21 063	21 063	-	21 063
Bank interest for 1993	$	9 500	9 500	9 500	-	9 500
Italy:						
Balance 1 January 1993, environmental health, Gaza, West Bank and Lebanon	$	2 947 239	2 947 239	2 947 239	-	2 947 239
For Kalandia Vocational Training Centre	$	2 082 537	2 082 537	2 082 537	-	2 082 537
Balance 1 January 1993, for income generation programme	$	654 942	654 942	654 942	-	654 942
Japan:						
Income generation: $0.3 million, Gaza, $0.2 million, West Bank	$	500 000	500 000	500 000	-	500 000
Bank interest, various emergency projects	$	24 300	24 300	24 300	-	24 300
Bank interest for 1993	$	18 949	18 949	18 949	-	18 949
Malaysia						
Training of nurses for Gaza Hospital	$	96 046	96 046	96 046	-	96 046

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Governments (continued)						
Netherlands:						
School construction in Gaza and West Bank	$	1 152 906	1 152 906	1 152 906	-	1 152 906
Sewerage and drainage plans, Gaza	f.	246 400	200 000	112 282	24 167	136 449
Bank interest for 1993	$	410	410	410	-	410
Interest on $304,749 from January 1992 to July 1993	$	12 450	12 450	12 450	-	12 450
University scholarships in Egypt	$	426 533	426 533	426 533	-	426 533
United Kingdom						
Construction, Beit Ula Girls' School, West Bank	$	817 800	383 436	383 436	434 364	817 800
United States:						
Purchase of land in Taybeh, Jordan	$	134 400	134 400	134 400	-	134 400
Renovation of Jerusalem Health Centre	$	168 000	168 000	168 000	-	168 000
Total for Governments				9 804 595	2 218 359	12 022 954

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Intergovernmental organizations						
Arab Council of Ministers of Health/WHO	$	15 000	15 000	15 000	-	15 000
	$	8 000	8 000	8 000	-	8 000
	$	25 407	25 407	25 407	-	25 407
European Community:						
Balance 1 January 1993, warehousing, Beirut	ECU	133 750	-	-	151 989	151 989
Environmental sanitation, Gaza	ECU	650 000	356 000	408 257	334 091	742 348
Renovation of warehouse for food, West Bank	ECU	170 000	-	-	193 182	193 182
Setting up of technical department in Gaza	ECU	179 500	179 500	221 605	-	221 605
Balance 1 January 1992, early warning system, UNRWA headquarters	ECU	31 250	31 250	38 580	-	38 580
Balance 1 January 1992, warehousing, Gaza	ECU	200 000	200 000	246 914	-	246 914
Balance 1 January 1992, warehousing, West Bank	ECU	69 000	69 000	85 185	-	85 185
Balance 1 January 1993, early warning system, UNRWA headquarters	ECU	31 250	-	-	35 511	35 511
Balance 1 January 1993, warehousing, Gaza	ECU	200 000	-	-	227 273	227 273

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Intergovernmental organizations (continued)						
Balance 1 January 1993, warehousing, West Bank	ECU	69 000	-	-	78 409	78 409
Total for intergovernmental organizations				1 048 948	1 020 455	2 069 403
Non-governmental organizations						
APHEDA, Australia:						
Midwifery training, West Bank	$	14 770	14 770	14 770	-	14 770
$A 20,000: Regional training (Bethlehem University)	$	13 205	13 205	13 205	-	13 205
AUSTCARE (Australian Care for Refugees)						
Purchase of equipment for Deir El-Balah Health Centre	$	40 250	40 250	40 250	-	40 250
Cooperation for Development:						
Health education courses, West Bank (Co-funded by UNRWA) £ stg. 6,000	$	10 409	10 409	10 409	-	10 409
Literacy courses, West Bank (Co-funded by UNRWA) £ stg. 6,000	$	10 409	10 409	10 409	-	10 409
Health education and literacy courses for women held at Women's Programme Centres, West Bank	$	12 000	12 000	17 910	-	17 910
Deutsche Stiftung für UNO:						
Khan Younis Women's Programme Centre	DM	35 000	35 000	22 548	-	22 548

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Non-governmental organizations (continued)						
Purchase of furniture and equipment for Fawwar Women's Programme Centre, West Bank	DM	15 000	15 000	9 494	-	9 494
Technical Assistance for Fawwar Women's Programme	$	16 458	16 458	16 458	-	16 458
Library for Nursing School, Gaza	$	8 929	8 929	8 929	-	8 929
Netherlands UNESCO Centre						
Literacy courses at Women's Programme Centres, West Bank (Co-funded with Cooperation for Development), UNESCO units of money (Unum) cheques	$	10 000	10 000	10 000	-	10 000
Norwegian Refugee Council						
$108,763 and $30,000 for Community Rehabilitation Centres, Jordan, balance for income generation	$	78 763	78 763	78 763	-	78 763
Save The Children Fund, UK:						
Gaza School of Nursing (original pledges $11,600)	$	10 585	10 585	10 585	-	10 585
Towards cost and running costs of two vehicles for School of Nursing, Gaza	$	16 000	11 500	11 500	4 500	16 000
Gaza midwifery programme	$	2 840	2 840	2 840	-	2 840
Salaries of two clinical trainers in Gaza	$	7 700	7 700	7 700	-	7 700

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Non-governmental organizations (continued)						
Soka Gakkai, Japan						
Construction of two classrooms in Beit Hanoun, Gaza	$	50 000	50 000	50 000	-	50 000
Total for non-governmental organizations				335 770	4 500	340 270
United Nations organizations						
UNFPA						
Expanded maternal health, West Bank and Gaza, 1992/1993/1994	$	296 553	296 553	296 553	-	296 553
WHO:						
Balance 1 January 1993, AIDS information, education and communication training courses funded by WHO	$	17 475	17 475	17 475	-	17 475
Additional funds needed for training on HIV/AIDS, December 1993 in Amman, Jordan	$	9 000	9 000	9 000	-	9 000
Dr. L. McSweeny	$	50 468	50 468	50 468	-	50 468
Total for United Nations organizations				373 496	-	373 496
Total, Expanded Programme of Assistance, cash contributions				11 562 809	3 243 314	14 806 123

SCHEDULE 12

EXPANDED PROGRAMME OF ASSISTANCE

Report on in-kind contributions as at 31 December 1993

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Non-governmental organizations						
Near East Council of Churches						
Cost of procurement of 16 braille machines for Gaza Centre for the Blind	$	10 514	10 514	10 514	-	10 514
Save the Children Fund, UK						
Project manager seconded for Gaza College of Nursing (1 December 1993-31 December 1995)	$	239 225	9 292	9 292	229 933	239 225
Total for non-governmental organizations				19 806	229 933	249 739
Other sources						
Italian Trade Union Balance 1 January 1992, medical supplies	$	3 240	3 240	3 240	-	3 240
Supplies and marketing (through Mr. Habibi):						
Medical supplies	$	133 986	133 986	133 986	-	133 986
Balance 1 January 1992 for Makassed Hospital, West Bank	$	139 099	139 099	139 099	-	139 099
Total for other sources				276 325	-	276 325

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
United Nations organizations						
UNICEF:						
For purchase of two cars for physiotherapy programme, West Bank and Gaza	$	23 735	23 735	23 735	-	23 735
Salaries for physiotherapy programme	$	164 808	164 808	164 808	-	164 808
Salary of driver for physiotherapy programme, West Bank and Gaza	$	1 096	1 096	1 096	-	1 096
Salaries for physiotherapy programme Ms. U. Krammer, Gaza and A. Czpin, West Bank	$	207 991	207 991	207 991	-	207 991
Total for United Nations organizations				397 630	-	397 630
Total, Expanded Programme of Assistance, in-kind contributions (schedule 12)				693 761	229 933	923 694
Total, Expanded Programme of Assistance, cash and in-kind contributions (schedules 11 and 12)				12 256 570	3 473 247	15 729 817

STATEMENT XVI

GAZA GENERAL HOSPITAL

Income and expenditure for the biennium ended 31 December 1993

(United States dollars)

Project	Opening balance 1 January 1992	Contributions			Expenditure			Surplus/ (deficit) for period	Fund a/ adjustment	Fund balance 31 December 1993
		In cash	In kind	Total	In cash	In kind	Total			
Gaza General Hospital, various	1 820 272	-	-	-	1 703 787	-	1 703 787	(1 703 787)	165 699	282 184
Gaza General Hospital, European Community	-	5 566 305	-	5 566 305	4 683	-	4 683	5 561 622	-	5 561 622
Total	1 820 272	5 566 305	-	5 566 305	1 708 470	-	1 708 470	3 857 835	165 699	5 843 806

a/ Adjustments relating to prior years' expenditure.

STATEMENT XVII

GAZA GENERAL HOSPITAL

Assets and liabilities as at 31 December 1993

(United States dollars)

Project	Cash on hand and in banks	Pre-payments	Total	Accounts payable	Provision for unliquidated obligations	Provision for carry-forwards	Provision for goods-in-transit	Due to General Fund	Total liabilities	Fund balance 31 December 1993
Gaza General Hospital, various	315 405	-	315 405	1 705	-	-	31 516	-	33 221	282 184
Gaza General Hospital, European Community	785 370	4 776 252	5 561 622	-	-	-	-	-	-	5 561 622
Total	1 100 775	4 776 252	5 877 027	1 705	-	-	31 516	-	33 221	5 843 806

SCHEDULE 13

GAZA GENERAL HOSPITAL

Report on cash contributions as at 31 December 1993

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Governments						
Sweden						
Purchase of sterilizing equipment for Gaza Hospital, part of SKr 30 million grant	SKr	4 000 000	-	-	473 373	473 373
Total for Governments				-	473 373	473 373
Intergovernmental organizations						
European Community:						
Bank interest for 1992	$	83 048	83 048	83 048	-	83 048
30% of ECU 1 million pledged	ECU	300 000	300 000	410 959	-	410 959
30% of ECU 12 million pledged	ECU	3 600 000	3 600 000	4 931 507	-	4 931 507
Remaining 70% of 1992 pledge of ECU 12 million for Gaza Hospital	ECU	8 400 000	-	-	9 545 455	9 545 455
Remaining 70% of 1992 pledge of ECU 1 million for Gaza Hospital	ECU	700 000	-	-	795 455	795 455
Bank interest for 1993	$	140 791	140 791	140 791	-	140 791
Total for intergovernmental organizations				5 566 305	10 340 910	15 907 215
Total, Gaza General Hospital, cash contributions				5 566 305	10 814 283	16 380 588

SCHEDULE 14

GAZA GENERAL HOSPITAL

Report on in-kind contributions as at 31 December 1993

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Governments						
Denmark						
Equipment, DKr 10 million for 1993, DKr 20 million for 1994 and DKr 5 million for 1995	DKr	35 000 000	-	-	5 154 639	5 154 639
Total for Governments				-	5 154 639	5 154 639
Total, Gaza General Hospital, in kind contributions (schedule 14)				-	5 154 639	5 154 639
Total, Gaza General Hospital, cash and in kind contributions (schedules 13 and 14)				5 566 305	15 968 922	21 535 227

STATEMENT XVIII

PEACE IMPLEMENTATION PROGRAMME

Income and expenditure for the biennium ended 31 December 1993

(United States dollars)

Project	Opening balance 1 January 1992	Contributions			Expenditure			Surplus/ (deficit) for period	Fund a/ adjustment	Fund balance 31 December 1993
		In cash	In kind	Total	In cash	In kind	Total			
Assistance to Palestinian children and youth, Gaza and West Bank	-	-	-	-	17 628	-	17 628	(17 628)	-	(17 628)
Shelter rehabilitation, Lebanon (USA)	-	-	-	-	569 418	-	569 418	(569 418)	-	(569 418)
Various projects, Gaza (USAID)	-	588 000	-	588 000	73 847	-	73 847	514 153	-	514 153
Maintenance, upgrading of equipment and reconstruction (Switzerland)	-	2 013 423	-	2 013 423	-	-	-	2 013 423	-	2 013 423
Renovation for Special Hardship Case shelters and construction of boundaries (Netherlands)	-	529 879	-	529 879	-	-	-	529 879	-	529 879
Various projects (Italy)	-	1 557 632	-	1 557 632	-	-	-	1 557 632	-	1 557 632
	-	4 688 934	-	4 688 934	660 893	-	660 893	4 028 041	-	4 028 041

a/ Adjustments relating to prior years' expenditure.

STATEMENT XIX

PEACE IMPLEMENTATION PROGRAMME

Assets and liabilities as at 31 December 1993

(United States dollars)

Project	Cash on hand and in banks	Pre-payments	Total	Accounts payable	Provision for unliquidated obligations	Provision for carry-forwards	Provision for goods-in-transit	Income received in advance	Due to General Fund	Total liabilities	Fund balance 31 December 1993
Assistance to Palestinian children and youth, Gaza and West Bank	-	-	-	-	-	-	-	-	17 628	17 628	(17 628)
Shelter rehabilitation, Lebanon (USA)	-	-	-	-	-	-	-	-	569 418	569 418	(569 418)
Various projects, Gaza (USAID)	514 153	-	514 153	-	-	-	-	-	-	-	514 153
Maintenance, upgrading of equipment and reconstruction (Switzerland)	2 013 423	-	2 013 423	-	-	-	-	-	-	-	2 013 423
Renovation for Special Hardship Case shelters and construction of boundaries (Netherlands)	529 879	-	529 879	-	-	-	-	-	-	-	529 879
Various projects (Italy)	1 557 632	-	1 557 632	-	-	-	-	-	-	-	1 557 632
Total	4 615 087	-	4 615 087	-	-	-	-	-	587 046	587 046	4 028 041

SCHEDULE 15

PEACE IMPLEMENTATION PROGRAMME

Report on cash contributions as at 31 December 1993

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Governments						
Belgium Construction and equipment of four elementary/preparatory schools in Gaza, confirmation letter awaited	BF	100 000 000	-	-	2 762 431	2 762 431
Canada UNRWA/UNICEF/UNDP project: phase I	$	55 000	-	-	55 000	55 000
Denmark Rehousing projects, Lebanon	DKr	3 300 000	-	-	486 009	486 009
Italy Various projects	Lit	2 500 000 000	2 500 000 000	1 557 632	-	1 557 632
Japan Emergency contribution to improve living conditions and housing for Palestinians, note verbale of 14 December 1993	$	16 500 000	-	-	16 500 000	16 500 000
Netherlands Pledge f. 1,017,500, income-generating project - small business advisory and training services, Gaza	$	529 879	529 879	529 879	-	529 879
Switzerland Schools and health projects, Gaza and West Bank	Sw F	3 000 000	3 000 000	2 013 423	-	2 013 423
United States Several projects in Gaza	$	5 880 000	588 000	588 000	5 292 000	5 880 000
Total for Governments				4 688 934	25 095 440	29 784 374
Intergovernmental organizations						
European Community Shelter rehabilitation, Gaza and West Bank	ECU	1 800 000	-	-	2 045 455	2 045 455
Total for intergovernmental organizations				-	2 045 455	2 045 455
Total, Peace Implementation Programme, cash contributions				4 688 934	27 140 895	31 829 829

STATEMENT XX

AREA STAFF PROVIDENT FUND

Income distribution account for the biennium ended 31 December 1993

(United States dollars)

1991				1993
45 673 967		Opening balance		69 030 524
		Deduct:		
44 331 698		Interest credited to participants' accounts		128 421 460
1 342 269		Balance		(59 390 936)
		Add:		
	70 283 490	Net investment income (schedule 16)	142 134 690	
	18 684	Balance of exchange rate adjustments	-	
	639 506	Income from loans	831 787	
	79 941 680		142 966 477	
		Less:		
	444 930	General administration expenses	865 511	
	65 346	Loan scheme administration expenses	261 102	
	510 276		1 126 613	
70 431 404		Net income for the biennium		141 839 864
71 773 673		Subtotal		82 448 928
		Deduct:		
2 743 149		Interest paid on credits withdrawn during the biennium		4 810 913
69 030 524		Closing balance		77 638 015

STATEMENT XXI

AREA STAFF PROVIDENT FUND

Unallocated surplus account for the biennium ended 31 December 1993

(United States dollars)

1991		1993
2 886	Closing balance	2 886

STATEMENT XXII

AREA STAFF PROVIDENT FUND

Assets and liabilities as at 31 December 1993

(United States dollars)

1991		1993
	ASSETS	
	Investments:	
150 057 890	Baring International, London	187 514 929
148 796 926	Creditanstalt Bankverein, Vienna	104 563 407
76 027 847	Fiduciary Trust, London	97 153 744
-	Paribas Asset Management, Paris	94 385 338
76 045 775	Warburg Asset Management, London	95 408 789
160 341 866	WorldInvest, London	114 216 509
-	Lombard Odier et Cie, Geneva	33 977 786
106 057	Security lending/cash	301 518
611 376 361	TOTAL	727 522 020
	LIABILITIES	
	Continuing participants credits:	
127 231 071	Gaza and Cairo	155 802 984
45 876 774	Lebanon	53 777 056
61 447 158	Syrian Arab Republic	48 963 472
77 444 028	West Bank	88 161 626
173 981 106	Jordan	200 833 296
3 601 652	UNRWA headquarters branch, Amman	4 357 882
18 279 939	Headquarters, Vienna	19 982 226
507 861 728		571 878 542
	Retirees' credits:	
11 328 803	Gaza and Cairo	20 390 609
341 674	Lebanon	1 256 273
8 328 596	Syrian Arab Republic	26 804 469
7 997 636	West Bank	14 109 171
1 084 289	Jordan	4 171 015
466 927	UNRWA headquarters branch, Amman	1 208 487
1 386 424	Headquarters, Vienna	6 389 281
30 934 349		74 329 305
3 180 969	Ex-participants' credits	3 787 683
365 905	Due from UNRWA General Fund	(114 411)
69 030 524	Income available for distribution (statement XX)	77 638 015
2 886	Unallocated surplus (statement XXI)	2 886
72 580 284		81 314 173
611 376 361	TOTAL	727 522 020

SCHEDULE 16

AREA STAFF PROVIDENT FUND

Investments and investment income for the biennium ended 31 December 1993

(United States dollars)

	Baring International, London	Creditanstalt Bankverein, Vienna	Fiduciary Trust, London	Paribas Asset Management, Paris	Warburg Asset Management, London	WorldInvest, London	Lombard Odier et Cie, Geneva	Security lending/cash	Total
Investments as at 1 January 1992	150 057 890	148 796 926	76 027 847	-	76 045 775	160 341 866	-	106 057	611 376 361
Add:									
Funding during the biennium	(6 920 000)	(67 670 000)	(520 000)	90 000 000	(2 720 000)	(70 020 000)	31 500 000	(253 106)	(26 603 106)
	143 137 890	81 126 926	75 507 847	90 000 000	73 325 775	90 321 866	31 500 000	(147 049)	584 773 255
Gross investment income	45 271 698	23 769 768	21 964 060	4 467 551	22 515 833	24 410 059	2 678 651	448 567	145 526 187
Deduct:									
Investment managers' fees	894 659	333 287	318 163	82 213	432 819	515 416	200 865	-	2 777 422
Net investment income	44 377 039	23 436 481	21 645 897	4 385 338	22 083 014	23 894 643	2 477 786	448 567	142 748 765
Investments as at 31 December 1993	187 514 929	104 563 407	97 153 744	94 385 338	95 408 789	114 216 509	33 977 786	301 518	727 522 020

Total net investment income as above:		142 748 765
Less:		
Custody fees	560 000	
Performance measurement fees	54 075	614 075
Income carry-forwards to income distribution account:		142 134 690

UNRWA PROVIDENT FUND

Percentage breakdown of investment balances as at 31 December 1993

	Baring International	Creditanstalt	Fiduciary Trust	Warburg	WorldInvest	Paribas	Lombard Odier	Total
Investments by region								
Europe	17	17	13	12	21	11	(2)	15
Pacific Basin	7	5	11	1	-	4	17	5
North America	76	78	76	87	79	85	85	80
Total	100	100	100	100	100	100	100	100
Investments by type (market value)								
Cash	13	22	5	6	20	6	1	12
Bonds	87	78	95	94	80	94	0	83
Equities	0	0	0	0	0	0	99	5
Total	100	100	100	100	100	100	100	100

STATEMENT XXIII

HEADQUARTERS (VIENNA) AREA STAFF PROVIDENT FUND

Income distribution account for the biennium ended 31 December 1993

(United States dollars)

1991				1993
12 895		Opening balance		197 389
		Deduct:		
-		Interest credited to participants accounts		459 294
12 895		Balance		(261 905)
		Add:		
	187 096	Net investment income (schedule 17)	712 798	
	-	Exchange rate adjustments	(30 408)	
	1 211	Income from loans	2 763	
	188 307		685 153	
		Less:		
	3 202	General administration expenses	4 893	
	331	Loan scheme administration expenses	1 117	
	3 533		6 010	
184 774		Net income for biennium		679 143
197 669		Subtotal		417 238
		Deduct:		
280		Interest paid on credits withdrawn during the biennium		9 426
197 389		Closing balance		407 812

STATEMENT XXIV

HEADQUARTERS (VIENNA) AREA STAFF PROVIDENT FUND

Assets and liabilities as at 31 December 1993

(United States dollars)

1991		1993
	ASSETS	
	Investments:	
2 783 524	Provident Fund Secretariat S60,956,012 at 12.00	5 079 668
2 783 524	Total	5 079 668
	LIABILITIES	
2 154 746	Continuing participants credits: S47,563,496 at 12.00	3 963 625
399 026	Retirees' credits: S8,730,001 at 12.00	727 500
32 363	Due from UNRWA General Fund S231,222 at 12.00	(19 269)
197 389	Income available for distribution S4,893,737 at 12.00 (statement XXIII)	407 812
2 783 524	Total	5 079 668

SCHEDULE 17

HEADQUARTERS (VIENNA) AREA STAFF PROVIDENT FUND

Investments and investment income for the biennium ended 31 December 1993

(United States dollars)

1991				1993
1 624 696		Opening balance		2 783 524
		Deduct:		
-		US$ exchange difference		292 956
1 624 696				2 490 568
		Add:		
971 732		Funding during the biennium		1 876 302
2 596 428		Balance		4 366 870
		Add:		
	189 231	Gross investment income	720 695	
		Deduct:		
	2 135	Investment managers' fees	7 897	
187 096		Net investment income		712 798
2 783 524		Closing balance		5 079 668

SCHEDULE 18

AREA STAFF PROVIDENT FUND AND VIENNA HEADQUARTERS AREA STAFF PROVIDENT FUND

General administration charges as at 31 December 1993

(United States dollars)

1991		1993
	Provident Fund Secretariat	
205 566	Established posts	412 499
9 903	Computer equipment	1 666
9 654	Travel costs	8 566
3 353	Other costs	6 055
228 476	Subtotal	428 786
168 062	Other manning table posts	339 514
7 735	Temporary assistant	1 722
6 285	Investment advisory committee	17 383
8 673	Interpreters	34 520
22 094	Travel costs	45 632
1 361	Entertainment expenses	2 076
5 446	Other charges	771
448 132		870 404

The above charges have been allocated to each fund based on the total credits due to participants in each fund at 31 December 1993 with the exception of: (a) the travel costs of Staff Provident Fund Representatives; and (b) staff costs incurred in the fields of operation. The costs of these two items are charged to the Area Staff Provident Fund. Therefore the allocation is as follows:

444 930	Area Staff Provident Fund	865 511
3 202	Vienna Headquarters Area Staff Provident Fund	4 893
448 132		870 404

SCHEDULE 19

AREA STAFF PROVIDENT FUND AND VIENNA HEADQUARTERS AREA STAFF PROVIDENT FUND

Loan scheme administration charges as at 31 December 1993

(United States dollars)

1991		1993
-	Provident Fund Secretariat costs	75 669
65 677	Other manning costs	172 101
-	Temporary assistants	304
-	Travel costs	8 053
-	Interpreters	6 092
65 677		262 219

The above charges have been allocated to each fund based on the total credits due to participants in each fund at 31 December 1993 with the exception of: (a) the travel costs of Staff Provident Fund Representatives; and (b) staff costs incurred in the fields of operation. The costs of these two items are charged to the Area Staff Provident Fund. Therefore the allocation is as follows:

65 346	Area Staff Provident Fund	261 102
331	Vienna Headquarters Area Staff Provident Fund	1 117
65 677		262 219

SCHEDULE 20

AREA STAFF PROVIDENT FUND AND VIENNA HEADQUARTERS AREA STAFF PENSION FUND

Status of provident fund loan scheme as at 31 December 1993

(United States dollars)

Field office	No. of loans 1991	Amount 1991	No. of loans 1993	Amount 1993
UNRWA headquarters branch (Amman)	8	63 621	29	207 859
Gaza	716	3 772 180	1 467	7 443 846
Lebanon	375	1 156 272	754	3 547 953
Syrian Arab Republic	6	2 282	58	266 889
Jordan	1 014	5 425 552	2 942	18 114 139
West Bank	298	1 918 452	963	5 649 334
Headquarters (Vienna) $	17	366 150	27	535 775
Headquarters (Vienna) S	8	50 758	18	186 371
Total	2 442	12 755 267	6 258	35 952 166
Total income from loans:		$640 717		$834 550
Total charges on loans:		$65 677		$262 219

ANNEX

Notes to the financial statements

Note 1. Summary of significant accounting policies

(a) The Agency utilizes a system of fund accounting by which it operates the following funds or types of funds:

(i) The General Fund is for the funding of the operating costs of running the Agency's core activities, that is, its regular programmes of education, health and relief services, plus operational and common services, including general management and administration. It receives unearmarked contributions.

(ii) Project Funds are divided into two categories: one labelled funded ongoing activities, and the other, capital and special projects. The first category contains activities defined as having an indefinite life and which would be funded out of the Agency's own resources in the absence of special contributions. They are treated in a manner similar to the activities covered under the General Fund. The second category is comprised of funds earmarked for construction projects or for some other capital or special projects, which are usually of a non-recurrent character, such as the procurement of certain equipment. Project funds within this category, which are to cover recurrent costs of extra-regular activities as proposed by the donor(s) do not represent any commitment on the part of the Agency to continue these activities in case contributions would cease.

(iii) The Extraordinary Measures in Lebanon and the Occupied Territory Fund is the result of merging the Lebanon Emergency Fund and the Fund for Extraordinary Measures in the Occupied Territory. It was decided to merge these two funds in 1990 because of the basic similarities in the objectives of each fund. The Lebanon Emergency Fund and the Extraordinary Measures for the Occupied Territory Fund were established in 1987 and 1988 respectively. Both funds were set up to alleviate the hardship of Palestine refugees caused by the civil unrest prevailing throughout these areas of operation.

(iv) The Expanded Programme of Assistance Fund was set up in 1988 in order to improve the environmental conditions of the refugee population in the occupied territory in terms of better housing conditions, new or expanded sewage systems, and so on. It also aims in a limited way at providing the Agency with better facilities to run its education, health and relief programmes in the occupied territory.

(v) The Peace Implementation Programme is a new initiative launched in October 1993 following the historic signing of the Declaration of Principles on Interim Self-Government Arrangements by PLO and Israel in September 1993. This programme will replace the Expanded Programme of Assistance, which will be gradually phased out. Thus, under the Peace Implementation Programme the Agency has begun to undertake special construction and development projects in the West Bank and Gaza Strip, addressing the needs of the Palestine refugees in education, environmental health, primary health care, income generation and social services. The Programme also targets similar

needs of Palestine refugees residing in Jordan, Lebanon and the Syrian Arab Republic.

(vi) The Gaza General Hospital Fund was launched in 1990 to construct a general hospital in Gaza Town. The hospital will provide 232 much-needed hospital beds and other health services, such as outpatient, diagnostic, therapeutic and supporting services.

(vii) The Area Staff Provident Fund was set up to provide a retirement fund for area staff members on their separation. Contributions to this fund are made both by the Agency and by the area staff members themselves.

(b) A contribution that has been accepted and donated for a particular purpose and thus attributed to a specific project fund or to the Extraordinary Measures in Lebanon and the Occupied Territory Fund cannot be transferred to any other fund without the donor's consent. Neither can the Provident Fund nor any part of it be used for any other purpose than the one for which the Fund was established.

However, contributions to the General Fund which are received without restrictions regarding their use can - if the financial situation so permits and the Commissioner-General deems it appropriate - be used to fund such projects for which special donations are sought but not found. In such cases, part of the contributions to the General Fund can be reallocated to other funds. The Agency's system of fund accounting provides a full identification of income and expenditure by purpose and the complete separation of the assets and liabilities of each fund. Contributions or allocations to funds other than the General Fund are attributed to individual prefixes which are kept as distinct financial and accounting entities with separate double-entry groups of accounts. Separate financial statements are prepared for these funds.

(c) The Agency's income and assets arising from contributions are recognized on the cash basis of accounting. This represents 95 per cent of the Agency's total income. However, income arising from miscellaneous sources, that is, bank interest, exchange rate gains and other miscellaneous income are recognized on the accrual basis of accounting. The Agency's expenditure and liabilities are also recognized on the accrual basis of accounting. This is in line with the Agency's policy of basing its accounts on the premise of a going concern and on the principle of prudence. Contributions are recorded at the donor's valuation. The difference between the donor's valuation and market value, if any, is shown in the accounts as excess valuation.

(d) Outstanding pledges at 31 December 1993. As at 31 December 1993, pledges amounting to $115,078,294 were outstanding, as follows:

	Cash	In kind	Total
	(United States dollars)		
General Fund	40 153 773	3 017 552	43 171 325
Funded ongoing activities	4 973 716	14 704 525	19 678 241
Capital and special projects	1 239 161	3 164	1 242 325
EMLOT	1 793 418	2 609 921	4 403 339
EPA	3 243 314	229 933	3 473 247
Gaza General Hospital	10 814 283	5 154 639	15 968 922
Peace Implementation Programme	27 140 895	-	27 140 895
	89 358 560	25 719 734	115 078 294

Up to 15 March 1994, $57,839,854 of the above amount had been received (cash - $57,839,854; in kind, nil).

(e) The financial period of the Agency from 1992 is now two calendar years. As from 1992-1993, the Agency has moved over to biennium accounting in line with most other United Nations organizations.

(f) The accounts of the Agency are maintained in United States dollars. Transactions in other currencies are translated into United States dollars at the time of the transaction, using UNRWA book exchange rates. At the end of the financial period, assets and liabilities not in United States dollars are reflected in United States dollars at the then applicable rates of exchange. Gains or losses on exchange of currencies are treated as an addition to or deduction from income.

(g) Costs for the purchases of all kinds of supplies are immediately charged to expenditure at the time the goods are received and paid for. As a consequence, stocks or inventories are not included as assets in any of the Agency's funds. (However, an exception is made for the production units, the reason for which is explained below.) Although the Agency's stocks and inventories are not treated as assets, stock records and a strict inventory control are maintained. The approximate value of the Agency's stocks and inventories based on the historical procurement costs as at 31 December 1993 amounted to $24.3 million.

(h) The Agency has four production units, which are all meant to be self-supporting. These are the Printing Unit, which is located at Beirut, while the Embroidery Centre, the Carpentry Unit and the Contracting Section are all in Gaza. Up to and including 1987, these units were part of the General Fund. As from 1988, they have been set up as separate projects to be governed by a new set of instructions (Finance Technical Instruction No. 41), which will enable management to control these units better and assess their performance. For such assessment the recording of stocks on hand is indispensable. Therefore, as an exception to the Agency's accounting policies, stocks appear as assets in the accounts of the production units. The value of such stocks is approximately 5.7 per cent of the total stockholdings of the Agency.

(i) Provision for staff separation and repatriation costs. A provision is made in the budget for separation and repatriation payments to staff members who will leave the Agency during the financial period. Reserves have not been established for separation and repatriation for future years, as such payments would be expected to be met from future income and operating reserves. The accumulated termination benefits as at 31 December 1993 are estimated at about $106 million.

General Fund

Note 2. Accounts receivable (statement III)

Accounts receivable reported in statement III do not include claims against Governments for, inter alia, damages to Agency property amounting to $15,053,964. They are in the nature of memorandum accounts. As the collection of these claims is considered doubtful, a provision of 100 per cent has been set up against these claims.

Note 3. Provision for unliquidated obligations (statement III)

The provision for unliquidated obligations is a provision for budgeted items for which a contract has been issued not later than at the year end, but for which the goods or services have not yet been received.

Items that have been charged to the current year's or prior year's expenditure comprise:

	United States dollars
In current year	2 791 528
In prior years	-
	2 791 528

This provision will be liquidated as and when disbursements are made.

Note 4. Provision for goods-in-transit (statement III)

The provision for goods-in-transit is a provision for purchase orders raised prior to the year end, but for which the related goods have not been received.

Note 5. Provision for carry-forwards (statement III)

The provision for carry-forwards is a provision for items budgeted in the current year for which justification has been given for them to be charged to the current year's expenditure.

Note 6. Contingent liabilities

The Agency may have contingent liabilities of a material but undeterminable amount in respect of certain claims for subsidies by Governments. In addition, in connection with a dispute with a supplier, which is still unresolved, there is a contingent liability to the extent of $225,000.

Note 7. Fixed assets

(a) Fixed Assets are not reported in statement III, Assets and liabilities. They are summarized below at original cost values:

	United States dollars
Vehicles (excluding those surveyed but not yet disposed)	15 151 491
Other equipment	30 353 730
Land owned by UNRWA	219 770
Buildings on land owned by UNRWA	422 631
	46 147 622

(b) The Agency has only the right of current occupancy of buildings (schools, training centres, ration distribution centres, clinics, warehouses and other installations) constructed by it on land owned by Governments or leased from private owners. The total cost of construction of such buildings (including the cost of financing purchase of land by local Governments in certain cases and of compensation to private landowners of leased land) to 31 December 1993 is $121,977,249.

(c) The Agency has also constructed refugee shelters at a total cost of $14,168,342 on land owned by Governments or by individuals. The legal status of these shelters is uncertain.

Area Staff Provident Fund

Note 8. Continuing participants' and retirees' credits (statement XXII)

(a) The continuing participants' credits and the retirees' credits are held in United States dollars and Austrian schillings, depending on which Fund the staff member has elected to join.

(b) During the biennium, investment managers Lombard Odier et Cie and Paribas Asset Management were appointed, making a total of seven managers for the United-States-dollar-denominated Fund.

Note 9. Investments and Investment Income (statements XXII and XXIV and schedules 16 and 17)

(a) The assets of the Fund are managed by professional investment management groups. These investments are valued at cost or market value, whichever is lower. Based on this principle, all portfolios are valued at cost. This results in valuation of $727,522,020 for the dollar fund and $5,079,688 for the Austrian schilling fund. However, all the investment managers base their valuations on market value which, at 31 December 1993, was $748,828,853 for the dollar fund and $5,273,501 for the Austrian schilling fund.

(b) Because of the difference in valuation, as well as the different accounting treatment of accrued management fees, the investment figures at year-end differ from the figures indicated by the global custodian.

(c) The loan scheme reduced the administrative charge to 1.02 per cent from 1.5 per cent effective 1 May 1993. The cost of administering the scheme during the period amounted to $262,219.

Note 10. Contributions and funding - Area Staff Provident Fund (statement XXI and schedule 16)

Funds drawn from the investment management companies was $26,350,000. This figure essentially represents the difference between total Agency's and participants' contributions received and payments made by the Agency on behalf of the Area Staff Provident Fund. This interrelationship is detailed below:

	1992/1993 biennium United States dollars
Contributions during the biennium	69 755 956
Loan repayments	13 548 847
Add: Transfers and lump sums, less withdrawals and reinstatements	9 053 876
	92 358 679
Less: Overfunding by the General Fund as at 1 January 1992	398 268
	91 960 411
Less: Payments made from the General Fund during the biennium	118 196 000
	26 235 589
Less: Funds drawn from the investment managers to the General Fund	26 350 000
Underfunding by the General Fund as at 31 December 1993	114 411

Note 11. Contributions and funding - Headquarters (Vienna) Area Staff Provident Fund (statement XXIV and schedule 17)

During the biennium, an amount of S22,515,623 (equivalent to $1,876,302) was advanced by the General Fund. This figure essentially represents the difference between total Agency's and participants' contributions received and payments made by the Agency on behalf of the Headquarters (Vienna) Area Staff Provident Fund. This interrelationship is detailed below:

	1992/1993 biennium United States dollars
Contributions during the biennium	2 146 623
Loan repayments	63 904
Add: Adjustments during the biennium	230 324
	2 440 851
Less: Overfunding by the General Fund as at 1 January 1992	32 363
Less: Payments made from the General Fund during the biennium	512 917
	1 895 571
Less: Funding to investment manager from the General Fund during the biennium	1 876 302
Underfunding by the General Fund as at 31 December 1993	19 269